

BRITISH BURMA.

REVENUE REPORT

FOR

1867-68.

EXTRACT FROM PROCEEDINGS

IN THE

FOREIGN DEPARTMENT

No. 234.

MAULMAIN:

PRINTED BY T. WHITTAM, AT THE "ADVERTISER" PRESS.

1869.

INDEX.

	Page.
Chief Commissioner's Report,	1
Statements,	20 to 38

DIVISIONAL AND DISTRICT REPORTS.

ARAKAN DIVISION.

Commissioner's Report,	43
Akyah Deputy Commissioner's Report,	81
Ramree do.	103
Sandoway do.	129

PEGU DIVISION.

Commissioner's Report,	149
Rangoon Deputy Commissioner's Report,	207
Bassein do.	247
Myan-gang do.	253
Prome do.	276
Toung-oo do.	320
Rangoon Magistrate's Report,	283
Bassein Collector's do.	334

TENASSERIM DIVISION.

Commissioner's Report,	339
Amherst Deputy Commissioner's Report,	376
Tavoy do.	407
Mergui do.	424
Shwé-gyeen do.	435

REPORT.

EXTRACT FROM PROCEEDINGS IN THE FOREIGN DEPARTMENT NO. 234,—REVENUE REPORT FOR 1867-68.

REPORT
OF THE REVENUE ADMINISTRATION OF BRITISH
BURMA FOR 1867-68.

1. The Revenue Returns of the year under review are made up from 1st April 1867, embracing twelve complete months. The Report for the preceding year included only eleven months.

Scope of the Report.

Every branch of Imperial revenue is included in this report; but separate and fuller reports are submitted on Trade, Forests, and Excise.

2. The following Statement shows the several heads of Revenue and the amount of Demand thereon in the year under review as compared with the previous year. A column is also added to show the demand for 1865-66—as that was the latest complete year:—

Comparative Statement showing amount Demand.

ITEMS OF REVENUE.	Demand for 1865-66. Rs.	Demand for 1866-67. Rs.	Demand for 1867-68. Rs.	Increase in 1867-68 over 1866-67. Rs.
1. Land, including Forest produce, ...	29,73,477	30,66,874	30,96,088	29,214
2. Fisheries, Sea and Inland, ...	5,23,624	5,26,267	5,39,027	12,760
3. Salt Excise, ...	51,066	53,080	87,527	34,447
4. Capitation Tax, ...	19,98,882	20,28,941	20,76,661	47,720
House Tax and Land Assessment in lieu of Capitation Tax in Towns }	1,02,334	1,22,259	1,25,762	3,503
5. Excise on Spirits, Opium, &c., ...	8,39,069	8,76,852	9,30,002	53,150
6. Customs, ...	19,10,725	12,04,153	20,12,656	8,08,503
7. Marine, ...	37,425	50,606	42,057	...
8. Forest Revenue, including Excise on Timber, ... }	9,03,134	5,51,860	7,56,692	2,04,832
9. Stamps, Revenue and Judicial, ..	3,69,345	3,81,585	4,28,437	46,852
10. Postage Stamps, ...	53,707	55,991	70,095	14,104
11. { Income and ...	13,211	...	...	...
{ License Tax, ...	...	...	1,37,593	1,37,593
12. Gaol Manufactures, ...	23,692	40,684	95,335	54,651
13. Coast Light Dues, ...	...	...	35,427	35,427
14. School Fees, ...	2,752	2,993	4,500	1,516
15. Receipts in P. W. D. ...	22,033	19,343	35,034	35,741
16. All other Items, ...	2,12,855	2,25,570	1,96,743	...
Total...	100,37,331	92,07,058	106,89,695	15,20,018
Net Increase...				14,82,637

NO. 234.—REVENUE REPORT FOR 1867-68.

Accompanying this Report are three Statements. The first shows the several items of Land Revenue, in the second is specified the Demand of Revenue under separate heads, and the third gives some particulars bearing on the Revenue Administration. Each head of revenue will now be separately remarked on, with such explanation as appear necessary.

3. In the margin is shown the total area of land yielding

GENERAL REMARKS.		
LAND REVENUE.		
Years.	Acres.	Rupees.
1865-66, ...	1,850,513	29,73,477
1866-67, ...	1,930,381	30,66,874
1867-68, ...	1,956,638	30,96,088
Increase in 1867-68 over previous year, }	26,257	29,214

ing revenue, and the amount payable thereon, the increase shows some progress both in cultivation and revenue. Throughout such an extensive area, extending over more

than ten degrees of latitude, as is embraced within the limits of this Province, it cannot be expected that any one year will show complete agricultural success throughout the length and breadth of the land; on the other hand, though disastrous or widespread failure need not be anticipated, yet in each recurring year failure of crops in some locality or other has to be recorded against the general progress in other portions. But it is satisfactory to observe that the Annual balance is to the Credit side. The increase in the year under review is, however, decidedly small as compared with previous years, and it is still less when it is considered that some portions of land shown as paying rent was taxed at the low rate of two annas an acre as "fallow land:"—this arose from the cattle murian which was felt very severely in some parts of the country, especially in the Akyab district, and much land was thrown out of cultivation.

4. Coming to the items which make up Land Revenue
Of Rice Cultivation. it has to be remarked, the staple product of this Province is Rice. The tax on the land

yielding Rice crops varies from Rupees 3 per acre, which is the highest rate and only levied under very favorable circumstances, such as rich land near towns where communication is easy, to four annas per acre in distant and poor localities. A tax of two annas an acre is levied on land left fallow, and over which ownership is desired to be retained by the cultivator while the land rests from tillage; formerly no tax was levied on fallow land, but experience showed that it was desirable to take a small tax to check land being left unnecessarily idle, to avoid disputes as to ownership; moreover such fallow land is generally worth something as grazing ground—it is however optional to pay the tax, that is if the owner is indifferent about securing the land against cultivation by others, he can throw up the land and take his chance, but his right of ownership abides even if unoccupied or cultivated by another during the space of 12 years. As a rule the two anna Cess is paid.

5. From the Statement in the margin, it is apparent

YEAR.	Area of cultivated Paddy Land on which Imperial Revenue was payable and amount Demand thereon.			
	Under Settlement.		Not Settled.	
	Acres.	Rs.	Acres.	Rs.
1836-67.	457,743	6,37,704	1,130,432	20,07,448
1867-68.	457,704	6,37,856	1,134,303	20,28,490
Increase.	...	152	3,871	21,042
Decrease.	39	...	...	...

that there has been a slight falling off in the cultivated area of rice land under settlement of 39 acres, while of land on which annual assessments are levied there is an increase of 3,871 acres. The de-

crease in rice lands under settlement has arisen from owners in a few cases having to throw up their settlement owing to loss of cattle. It is to be regretted that means were not available of late years to push on the land settlement as much as it was desired, but a small establishment has now been sanctioned for this important work. Some progress was however made in the Akyab, Rangoon, and Amherst districts,

the effects of which will be noted in next report. There is a small increase of revenue on leased land notwithstanding a decrease in area, the explanation of this is that in making some revision of settlements in the Myan-oung district, the rates were slightly enhanced.

6. In Arakan there was a decrease of 11 acres of Rice land under settlement and Rupees 18 of revenue, while the decrease in the same description of cultivation under annual assessment was no less than 18,204 acres and of revenue Rupees 40,828. This diminution occurred almost entirely in the Akyab district, and is attributable to the cattle murrain, which was so great that 12,323 acres were left fallow, an increase over the previous year of 9,354. It is reported that 53,441 head of cattle died in this district during the year under review, representing in value a quarter of an million sterling. It is to be regretted that the Deputy Commissioner, Lieutenant-Colonel Spilsbury, did not make more vigorous inquiries into this matter. He was in fact at one time ignorant of the part of his district in which the disease prevailed, and even now the returns are somewhat doubtful.

7. There was an increase of land kept fallow in each of the divisions; in fact this took place in every district except Toung-oo, where there was a decrease of 499 acres, and Tavoy where the decrease was 146 acres. The largest increase of fallow land was in the Akyab district, viz. from 2,969 to 12,323 acres, and in the Bassein district the increase was 3,759 or from 21,504 to 25,263 acres, arising in both instances from the death of cattle.

YEAR.	Area of Fallow Land assessed at 2 annas an acre.	
	Acres.	Rupees.
1866-67, ...	47,078	5,886
1867-68, ...	68,151	8,514
Increase...	21,073	2,628

8. In Garden and Orchard there was a decrease of land

Area of cultivated Garden and Orchard Land on which revenue was payable.				
YEAR.	Under Settlement.		Under Annual Assessment.	
	Acres.	Rupees.	Acres.	Rupees.
1866-67,	19,065	24,066	77,575	1,52,608
1867-68,	18,931	23,918	79,524	1,57,921
Increase, Decrease,	134	148	1,949	5,313

under settlement of 134 acres and of Rupees 148 of revenue. In this description of land under annual assessment there was an increase of 1,949 acres and of Rupees 5,313 revenue, the increase

was naturally largest where the death of cattle was greatest, this being the most profitable form of cultivation by manual labor.

9. In Miscellaneous Cultivation there was an increase

Area of cultivated Miscellaneous Cultivation on which revenue was payable.				
YEAR.	Under Settlement.		Under Annual Measurement.	
	Acres.	Rupees.	Acres.	Rupees.
1866-67,	874	1,539	61,975	90,234
1867-68,	906	1,599	60,592	87,840
Increase, Decrease,	32	60	1,383	2,394

of 32 acres under settlement and Rupees 60 of revenue. In the same class of cultivation under annual assessment there was a decrease of 1,383 acres in area and of revenue amounting of Rupees 2,394.

10. Among the poorer classes of cultivators who cannot

YEAR.	Area and Revenue of Tunga or Hill Cultivation.	
	Acres.	Rupees.
1866-67,	115,206	56,328
1867-68,	115,301	56,180
Increase...	95	...
Decrease...	...	148

afford to purchase cattle, a system of cultivation is carried on chiefly on hilly tracts on the confines of the Province. Each cultivator or family burn the jungle and till their

own plot, generally about two acres to each male cultivator. After a year or two, or when the soil becomes impoverished, they migrate to another locality, and repeat the same process. This cultivation is not measured, but it is assumed each cultivator occupies two acres of land. The tax is levied by the "dah" or axe, which each cultivator has to use in clearing the jungle, tantamount to a tax generally of one Rupee per head for each male adult cultivator. In the year under review there was an aggregate increase of this class of cultivation estimated at 95 acres, but a decrease of revenue of Rupees 148. The area of this class of cultivation being merely estimated, the precise area cannot be relied on. This primitive mode of cultivation has had a downward tendency of late years, and the small increase in area under report may be attributed to exceptional causes, such as loss of cattle, and an influx of the poorer class of cultivators in the Myan-oung and Shwé-gyeen districts.

11. Arakan is the only division in the returns of

which is noted grants of land paying tax in the year of review were made.

YEAR.	Area of Land granted under Government Rules.	
	Acres.	Rupees.
1866-67, ...	5,497	7,901
1867-68, ...	5,507	8,467
Increase...	10	566

The increase of area on the preceding year is small, only 10 acres, but the increase

in revenue is noted at Rupees 566, which sum represents not the enhanced demand on the 10 acres, but, as explained by the Commissioner, arising from land granted in previous years becoming taxable. Assuming this explanation to be correct, it is evident there must have been an error in the previous years return, and that some land was entered in it for that year which should not have been brought forward

till the subsequent year, in which it would become liable to tax. This has been pointed out to the Commissioner, Lieut.-Colonel Stevenson.

12. Some vacant land in the suburbs, chiefly of Rangoon,

Land rented in Suburbs and not covered by Buildings.		
Year.	Acres.	Rupees.
1866-67, ...	1,471	4,415
1867-68, ...	1,645	4,935
Increase, ...	174	520

which if built on would bear assessment on the area covered by houses in addition to the land tax, is at present rented out for the land tax only; as the town in-

creases such lands will ultimately be occupied. The increase under this head was 174 acres and of rent Rupees 520.

13. Brick fields are taxed separately. The increase in

Area of Brick fields and Assessment.		
Year.	Area.	Rupees.
1866-67, ...	210	632
1867-68, ...	269	806
Increase, ...	59	174

area was 59 acres and 174 Rupees. The fields so taxed are situated near Rangoon.

14. Dunnee or leaves of the stunted Palm "Nissa fruticans" used as thatch

Area on which Dunnee Tax is levied and Assessment.		
Year.	Area.	Rupees.
1866-67, ...	13,253	29,367
1867-68, ...	13,805	29,671
Increase, ...	549	304

is taxed separately. This chiefly grows in a wild state, though it is occasionally planted, when it takes some five years before it be-

comes available. The tax is in some places raised by the "dah," and sometimes it is rented at so much the acre, never exceeding Rupees 2, but assessment by the dah is preferable in the former case, and for the sake of calculating

the area, each payer of "dah" tax is assumed to operate on two acres, when taxed by the acre the tax varies according to the yield.

15. The tax on Forest produce is levied on Bees-wax,

Assessment on account of Forest produce, and Fruit Trees taxed separately.	
Year.	Rupees.
1866-67, ...	48,740
1867-68, ...	49,891
Increase, &c.	1,145

Edible Birds Nests, also in cases where Fruit trees do not cover a measured area they are taxed separately. The total increase was Rs. 1,145.

16. The Return in the margin shows the amount of

Assessment for Capitation Tax and tax in lieu thereof.					
Year.	On lots or houses. Rs.	On Cultivators.		On Non-Cultivators.	
		No.	Rs.	No.	Rs.
1866-67, ...	1,22,259	269,204	11,09,885	230,259	9,28,056
1867-68, ...	1,25,762	283,281	11,60,282	225,172	9,16,379
Increase...	3,503	14,077	50,397	..	..
Decrease...	...	...	...	5,087	11,677

assessment on lots or houses where the tax is levied on the area covered by buildings in lieu of Capitation Tax,

also the tax on the cultivating class as compared with non-cultivators. It appears that 14,077 more cultivators were taxed than in the previous year. The decrease on non-cultivators liable to this tax—5,087—is noticeable chiefly in the Myan-oung and Shwé-gyeen districts. In the former the decrease is represented by Rupees 12,709, but the increase in the tax on cultivators in that district more than compensates for the diminution, viz., Rupees 21,710, and in point of fact it is rather satisfactory that the people should take to the plough which in this Province at all times affords an ample livelihood. In the Shwé-gyeen district the tax was less by Rupees 26,483 on account of non-cultivators, the tax,

on cultivators also showing a decrease of Rupees 628. The decrease is explained by the transfer of the Martaban Sub-division of this district to Amherst district—the returns for this latter district show an increase of Rupees 17,553 under cultivators, and Rupees 18,654 under non-cultivators. There would thus be an increase of over Rupees 9,000 for the Amherst district, deducting the addition made to it.

The total number of cultivators who paid Rupees 11,60,282 was 283,281, while 225,172 non-cultivators paid Rupees 9,16,379. The rates are the same in both cases, but vary in some localities.

17. The amount of assessment on account of License

License Tax.		
Year.	No. of persons assessed.	Amount. Rupees.
1866-67, ... 1867-68, ...	20,685	1,37,593
Increase, ...	20,685	1,37,593

Tax was Rs. 1,37,593 levied on 20,685 persons. The Income Tax 1864-65 (a full year's demand) only realized 1,11,284 Rupees. Both taxes are undoubtedly unpopular.

18. The increase in Sea Customs duty is very consider-

Customs Revenue.		
Year.	Sea.	Inland.
1866-67, ... 1867-68, ...	12,04,138 20,12,656	15 ..
Increase, ... Decrease, ...	8,08,518 ...	... 15

able and may be attributed in a great measure to brighter prospects of trade with Upper Burma, consequent on the enhanced security arising from improved treaty arrange-

ments. There is no inland duty levied on our side of the frontier at the Custom Houses of Thayet-myo and Toung-oo. The small item shown for 1866-67 arose from fines.

19. The tax on Fisheries is levied on nets used in sea

Fisheries.	
Years.	Rupees.
1866-67, ...	5,26,267
1867-68, ...	5,39,027
Increase...	12,760

fisheries, on Turtle banks which are farmed out annually, also inland lakes and lagoons are rented for the use of the people annually. A moderate

tax is taken on these fisheries, as it is not desirable to allow too much competition; they are not sold by auction. It is mentioned by the Deputy Commissioner on personal communication with the villagers who reside in the neighbourhood of their respective fisheries.

20. The Excise on Salt manufactured in the country

Salt Excise.	
Year.	Rupees.
1866-67, ...	53,080
1867-68, ...	87,527
Increase...	34,447

has risen considerably in the year of review, but this may be looked upon as an exceptional rise. The manufacture of Salt is not usually a very

lucrative employment. The quantity of Salt imported from abroad was 28,422 maunds, and the duty levied thereon (at three annas per maund) amounted to Rupees 5,329. The duty under this latter head is included in "Customs."

21. Excise shows a very considerable increase, more

Excise.	
Year.	Rupees.
1866-67, ...	8,76,852
1867-68, ...	9,30,002
Increase...	53,150

perhaps than the legitimate requirements of the people would justify. The excess has arisen from over competition among Chinamen, for Spirit and

Opium Farms, and it is stated they have been considerable losers in some towns:

Forest Revenue.	
Year.	Rupees.
1866-67, ...	5,51,860
1867-68, ...	7,56,692
Increase...	2,04,832

22. The revenue from Timber has taken a start and shows a large increase, chiefly from amounts levied on Foreign Timber brought from the forests beyond the Frontier.

Fines and Forfeitures.	
Year.	Rupees.
1866-67, ...	1,67,822
1867-68, ...	1,37,053
Decrease...	30,769

23. There has been a considerable decrease under Fines and Forfeitures. The explanation rendered by the Commissioners is, that this is a fluctuating item.

Unclaimed Property.	
Year.	Rupees.
1866-67, ...	13,476
1867-68, ...	7,383
Decrease...	6,093

24. A Similar remark applies to the item noted in the margin.

25. In fees on Criminal Processes there is an increase.

Fees on Criminal Processes.	
Year.	Rupees.
1866-67, ...	20,615
1867-68, ...	31,020
Increase...	10,405

By instructions received from Government contained in letter from the Financial Department No. 788 dated the 6th July 1868, the levying of fees beyond

those authorized in the Schedule contained in Act No. XXVI of 1867 has been abolished; this will cause a reduction under this head in future years, as by a local rule formerly a fee of one Rupee was levied on each Summons, 8 annas on each Subpoena, and 2 Rupees on each Warrant.

Premium on Bills.	
Year.	Rupees.
1866-67, ...	582
1867-68, ...	527
Decrease...	55

26. There was a small decrease on revenue derived from Premium on Bills amounting to Rupees 55.

Savings from Pay.	
Year.	Rupees.
1866-67, ...	478
1867-68, ...	950
Increase...	472

27. Savings from Pay though not properly an item of revenue, has to be noted, as the item comes on the Treasury books. The increase under this head was Rupees 472.

28. There is a decrease under Marine Receipts. The

Marine Receipts.	
Year.	Rupees.
1866-67, ...	50,606
1867-68, ...	42,057
Decrease...	8,549

revenue under this head is derived from sale of Coal to private parties and proceeds from sale of old stores. The rent for the Dal-lah Dockyard has also

been transferred to P. W. D. and is included under that head.

29. The Coast Light Dues is a new item in the list

Coast Light Dues.	
Year.	Rupees.
1866-67, ...	Nil.
1867-68, ...	35,427
Increase...	35,427

the cost of Establishments.

Gaol Manufactures.	
Year.	Rupees.
1866-67, ...	40,684
1867-68, ...	95,335
Increase...	54,651

of revenue. The receipts under this head are barely sufficient to keep the Coast Light Houses, on account of which the Cess is levied, in repair, and meet

30. The proceeds from Gaol Manufactories show a large increase. This chiefly occurred in the Rangoon Gaol where intramural labor is fully established.

31. The tribute paid by the Karen Chiefs is in lieu of

Karen Chiefs Tribute.	
Year.	Rupees.
1866-67, ...	2,286
1867-68, ...	2,917
Increase...	631

the regular tax as Land and Capitation. There is a slight increase, but not perhaps commensurate with the increase of population in the territories under the Chief's control—but it is not advisable to press inquiries too closely at present.

32. The revenue from Postage Stamps shows a fair in-

Postage Stamps.	
Year.	Rupees.
1866-67, ...	55,991
1867-68, ...	70,095
Increase...	14,104

crease. It is to be regretted this institution is not more used by the Burmese.

33. The revenue derived from Stamps in Civil Suits

Stamps in Civil Suits and Law papers.	
Year.	Rupees.
1866-67, ...	3,81,585
1867-68, ...	4,28,437
Increase...	46,852

and Law papers shows an increase of Rupees. 46,852. The increase arises from the enhancement of rates of

duty levied under Schedule B. of Act XXVI of 1867 dated 22nd March 1867. The increase is general in all the districts except Toung-oo and Mergui, in which the decrease is insignificant. The only other district in which there was a decrease was Amherst, and is mainly attributable to the unpopularity of the Court of the Recorder at Maulmain.

34. The Cash collected in the Public Works Depart-

Amount collected in P. W. D.	
Year.	Rupees.
1866-67, ...	19,343
1867-68, ...	55,084
Increase...	35,741

ment arises from sale of Stores, &c. belonging to the Civil Department. In this Department also is credited the rent paid for the use of the Dockyard and Marine

buildings and appurtenances at Dallah.

35. In School fees there is a considerable increase

School Fees.	
Year.	Rupees.
1866-67, ...	2,993
1867-68, ...	4,509
Increase, ...	1,516

arising from more pupils having been borne on the books of Government Schools.

36. Under Miscellaneous Items are included Sale of

Miscellaneous.	
Year.	Rupees.
1866-67, ...	20,312
1867-68, ...	16,892
Decrease...	3,420

Stores, Marriage fees, Sale of books, Naturalization fees, unclaimed deposits, and sundry small items. The total decrease under this head is Rupees 3,420.

37. The Returns for the year show an increase over 1865-66 of Rupees 6,52,364, and over 1866-67 of Rupees 14,82,637.

Increase of Revenue, its incidence on Population, Balance uncollected, &c.

38. The Revenue of British Burma is raised without difficulty, though in proportion to the population it is believed to far exceed that of any other Province of India. The total Imperial Demand for 1867-68 amounted to Rupees 106,89,695, and of Demand on account of Local Taxes to Rupees 9,04,371, making a Grand Total of Rupees 115,95,066, levied on a population of 2,392,312 souls, or Rupees 4-13-7 per head. The balance uncollected on the 30th June 1868 was Rupees 17,196, which has since been collected, or accounted for.

39. The number of persons imprisoned as Revenue defaulters was 16, for short periods, 14 of whom were for periods of less than one month, and 2 for less than three months.

Number of persons imprisoned as Revenue Defaulters.

40. On the subject of Revenue Settlements there is not much to be said. Towards the close of the year the Chief Commissioner was able to depute one Officer to the Arakan division, Captain Strover, he did not commence operations till February of this year 1868, and the results are brought down to the close of the season or 15th May following—(a revision of the rates of assessment had been carried on in previous years, in the Akyab district,) he succeeded in settling 73,008 acres in 12,924 leases generally for 10 years duration.

41. In the Ramree district Captain Plant the Deputy Commissioner was able to settle about 12,890 acres on 10 years leases, which is creditable to this Officer, as he only took charge in January and has no assistant.

LEASES.
Ramree District.

42. Very little progress was made by Captain Pemberton the Deputy Commissioner of the Sando-
 Leases.
 SANDOWAY DISTRICT. way district. The rates were revised on 3,428 acres, but only 753 were leased. This district is very small, and more should have been effected.

43. The following Tabular Statement shows the Set-
 Leases.
 PEGU DIVISION. tlement operations which have been effected in the Pegu division. The success in the Rangoon district is highly creditable to the Deputy Commissioner Captain Lloyd, and Mr. Extra Assistant Commissioner R. McLeod. The only separate Officer employed in the Pegu division on Settlement duty was Lieutenant St. John. He effected Settlements over 30,046 acres in the Myan-oung district:—

Statement exhibiting the result of the Revenue Settlement operations in the Pegu Division, during the year 1867-68.

DISTRICTS.	SETTLED.	Total Leases.
	Acres.	
RANGOON, ...	132,118	12,508
BASSEIN, ...	18,644	2,908
MYAN-OUNG, ...	30,046	3,161
PROME, ...	24,256	3,018
TOUNG-OO, ...	24,204	3,967
Total...	236,268	25,562

44. In the Tenasserim division Settlement operations were first carried on in the year under re-
 Leases.
 AMHERST DISTRICT. view, and the outturn of work is satisfactory, especially in the Amherst district, where Captain Horace Browne succeeded in granting 71,236 acres under lease—but the work chiefly belongs to the current year 1868.

45. In Tavoy 14,743 acres were leased, in Mergui 12,568 and in Shwé-gyeen 11,249. This work was effected by the several Deputy Commissioners, there being no other Officer available for special employment.

46. The total area of land leased for terms varying from 3 to 10 years was 109,797 acres, chiefly for terms of 5 years, but none of the above settlements will take effect till 1868-69.

47. 402 acres of Rice land were sold at Rupees 2-8 per acre in the Shwé-gyeen district of the Tenasserim division, under the Rules for the Sale of Waste Land.

48. Grants of Waste Land to the extent of 17,738 acres were made during the year under the Waste Land Grant Rules, published in the *Gazette of India*, Notification in Foreign Department No. 154 dated 30th March 1865.

49. Grants of land tax free for various terms have been made under the Local Revenue Rules to the extent of 123,178 acres.

The following Officers were Commissioners of divisions during the year of review :—

	NAME.	FROM	TO
Lieut.-Col.	G. Verner,	1st April 1867.	9th April 1867.
" "	R. D. Ardagh,	7th December 1867,	Close of the year.
" "	D. Brown,	1st April 1867,	10th February 1868.
" "	J. F. J. Stevenson,	Throughout the year.	
" "	E. M. Ryan,	10th April 1867,	Close of the year.

The Deputy Commissioners who deserve favorable mention are, Captains Lloyd, Horace Browne, Street and Watson.

51. In conclusion the Chief Commissioner solicits the sanction of His Excellency the Viceroy and Governor General in Council to the remission of revenue noted in the accompanying Abstract Statement, amounting to Rupees 1,40,347-11-7.

Statement showing the Revenue Remissions recommended for 1887-88.

ITEMS OF REVENUE.	AMOUNT. Rupees.	REMARKS.
Land,	86,549 12 7	<p>LAND TAX.</p> <p>On account of Inundation, ... 35,127 Rs. Do. Drought, ... 40,805 " Leases thrown up consequent on death of Cattle, 5,968 " Death of Cultivators, absconding of Tax-payers, &c. 1,027 " Destruction of Corps by Fire, Wild Animals, &c. 740 " Over-measurements and Erroneous Assessments, 2,407 " Miscellaneous causes, ... 476 "</p> <p>Total Land Tax... 86,549 "</p>
Capitation Tax,	12,152 8 0	<p>CAPITATION TAX — Poverty and Death, ... 796 Rs. On Age, ... 728 " Halt, maimed, blind, ... 337 " Religious Teachers, ... 311 " Immigrants, ... 477 " Double Assessment — Left the District, &c. &c. ... 9,526 "</p> <p>Total Capitation Tax 12,175 "</p>
House Tax in lieu of Capitation Tax, Sea Fishery Tax, Inland Fishery Tax,	24 4 0 108 0 0 2,719 3 0	<p>Erroneous Assessment. Erroneous Assessment. Deterioration of Fishery, ... 2,699 Erroneous Assessment, ... 20</p> <p>Total .. 2,719</p>
Salt Excise, License Tax,	228 0 0 37,772 0 0	<p>Erroneous Assessment. Of this sum Rs. 35,131 is on account of refunds where persons have paid Capitation Tax or Land Assessment in lieu.</p>
Karen Chiefs Tribute, Excise,	35 0 0 759 0 0	<p>On account of houses destroyed. Refunded to the Farmers.</p>
Total	1,40,140 12 7	

NO. 1.

Statement showing the Area and description of Land in the several Districts in each Division of British Burma, on which Imperial Revenue was demandable in 1867-68, Compared with 1866-67.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
DIVISION.	DISTRICTS AND YEAR.	Area of Paddy Land on which Imperial Revenue was payable.	Area of Fallow Land on which Revenue was payable at two annas per acre.		Area of cultivated Garden and Orchard Land on which Revenue was payable.		Area of cultivated Miscellaneous cultivation on which Revenue was payable.		Area of Youngs or unmeasured Hill Cultivation on which Revenue was payable, calculated at 2 Acres for each Cultivator.	Area of Land granted under Government Rules on which Revenue was payable.	Land rented in suburbs and not covered by buildings.	Area of Brick Fields on which Assessment is levied.	Area on which tax on Dunees is levied.	Total area of Land shown in preceding columns on which Revenue was payable.	
			Under Annual Assessment.	Under Settlement.	Under Annual Assessment.	Under Settlement.	Under Annual Assessment.	Under Settlement.							
ARAKAN.	ARYAR.	1866-67, ...	262,661	2,969	17,177	-	-	-	3,951	8,699	4,668	-	-	-	300,125
		1867-68, ...	246,165	12,323	17,415	-	-	-	3,988	9,526	4,678	-	-	-	294,095
		Increase...	-	9,354	238	-	-	-	37	827	10	-	-	-	-
		Decrease...	16,496	-	-	-	-	-	-	-	-	-	-	-	6,030
ARAKAN.	RAMREE.	1866-67, ...	69,748	225	2,575	-	-	-	4,114	6,140	829	-	-	2,041	85,672
		1867-68, ...	68,144	1,601	2,582	-	-	-	3,764	6,098	829	-	-	2,069	85,087
		Increase...	-	1,376	7	-	-	-	-	-	-	-	-	28	-
		Decrease...	1,604	-	-	-	-	-	350	42	-	-	-	-	585
ARAKAN.	SANDOWAY.	1866-67, ...	19,192	832	989	-	-	-	3,422	4,274	-	-	-	1,267	34,486
		1867-68, ...	19,088	1,313	1,167	-	-	-	3,269	5,501	-	-	-	1,496	36,335
		Increase...	-	481	178	-	-	-	-	1,227	-	-	-	229	1,847
		Decrease...	104	-	-	-	-	-	153	-	-	-	-	-	-
ARAKAN.	TOTAL.	1866-67, ...	4,512	4,026	20,741	-	-	-	11,487	19,113	5,497	-	-	3,308	420,285
		1867-68, ...	4,501	15,237	21,164	-	-	-	11,021	21,125	5,507	-	-	4,565	415,512
		Increase...	-	11,211	423	-	-	-	-	2,012	10	-	-	1,257	-
		Decrease...	11	-	-	-	-	-	466	-	-	-	-	-	4,768

No. II.
Statement of Amount Demanded of Land and all other items yielding Imperial Revenue in the several Districts of each
Division of British Burma for 1867-68.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
DIVISIONS.	DISTRICTS AND YEAR.		Amount of Assessment on Paddy Land.		Amount of Assessment on Fallow Land.		Amount of Assessment on cultivated (far- den or Orchard Land).		Amount of Assessment on miscellaneous cultivation.		Amount of Assessment on Land granted under Grant Rules, column 12 Statement I.	Amount of Assessment on Land rented in suburbs, column 13 Statement I.	Assessment on Brick Fields, column 14 Statement I.	Assessment on Dunes or Thatch, column 15 Statement I.	Assessment on Forest Produce, Bees-wax, Rabble Birds Nest, and separate Forest Trees, column 16, Statement I.	Total Assessment on Land.
			Column 3, State- ment I.	Column 4, State- ment I.	Column 5, State- ment I.	Column 6, State- ment I.	Column 7, State- ment I.	Column 8, State- ment I.	Column 9, State- ment I.	Column 10, State- ment I.						
ARAKAN.	AKYAR.	1866-67, Increase.	5,27,379	4,93,451	371	1,538	35,244	8,006	4,011	6,783	6,783	-	-	-	86	5,81,860
		1867-68, Decrease.	4,93,451	33,908	1,167	3,052	35,742	8,070	4,345	7,349	7,349	-	-	-	117	5,50,412
							498	64	334	4,566	4,566	-	-	-	31	31,248
ARAKAN.	RAMEK.	1866-67, Increase.	1,07,715	1,00,979	28	290	3,819	6,352	2,691	1,118	1,118	-	-	-	171	1,25,093
		1867-68, Decrease.	1,00,979	6,736	172	3,052	3,819	5,522	2,776	1,118	1,118	-	-	-	167	1,17,608
							133	830	85	-	-	-	-	39	4	7,485
ARAKAN.	SANDOWAY.	1866-67, Increase.	5,293	30,211	104	164	1,504	5,396	1,580	-	-	-	-	-	191	46,315
		1867-68, Decrease.	5,293	30,027	60	247	1,553	5,086	1,971	-	-	-	-	-	258	46,941
			18	184	-	-	310	310	391	-	-	-	-	-	67	626
Total		1866-67, Increase.	5,293	6,65,285	503	1,902	40,700	19,754	8,282	7,901	7,901	-	-	-	448	7,53,268
		1867-68, Decrease.	5,293	6,24,457	1,902	1,399	41,414	18,678	9,092	8,457	8,457	-	-	-	542	7,15,161
			18	40,828	-	-	714	1,076	810	-	-	-	-	-	94	38,107

EXTRACT FROM PROCEEDINGS IN THE FOREIGN DEPT

1	2	DISTRICTS AND YEAR.																	17									
		DIVISION.																										
		Amount of Assessment on Paddy Land.		Amount of Assessment on Fallow Land.		Amount of Assessment on cultivated Garden or Orchard Land.		Amount of Assessment on cultivated Miscellaneous cultivation.		Amount of Assessment on unmeasured Hill cultivation, column 11 Statement I.		Amount of Assessment on Land granted under Grant Rules, column 12 Statement I.		Amount of Assessment on Land in suburbs, column 13 Statement I.		Assessment on Brick Fields, column 14 Statement I.		Assessment on Dunees or Thach, column 15 Statement I.		Assessment on Forest Produce, Bee-hives, Edible Birds' Nest, and separate Forest Trees, column 16, Statement I.		Total Assessment on Land.						
Column 3, Statement I.	Rs.	Column 4, Statement I.	Rs.	Column 5, Statement I.	Rs.	Column 6, Statement I.	Rs.	Column 7, Statement I.	Rs.	Column 8, Statement I.	Rs.	Column 9, Statement I.	Rs.	Column 10, Statement I.	Rs.	Column 11, Statement I.	Rs.	Column 12, Statement I.	Rs.	Column 13, Statement I.	Rs.	Column 14, Statement I.	Rs.	Column 15, Statement I.	Rs.	Column 16, Statement I.	Rs.	Rs.
RANGOON...	{ 1866-67, ...	2,10,511	5,26,237	138	2,289	30,168	27,733	1,269	7,332	1,269	3,607	3,946	632	806	1,616	3,020	7,86,846											
	{ 1867-68, ...	2,08,830	5,49,405	352	2,128	32,173	87	6,995	1,243	1,243	3,946	3,946	806	1,153	1,153	2,936	8,10,034											
	{ Increase... Decrease... }	1,681	23,168	214	161	1,905	60	337	26	26	339	339	174	483	483	8	23,185											
BASEIN...	{ 1866-67, ...	10,987	3,13,681	2,688	139	6,707	4,317	1,862	4,793	1,006	808	808	808	808	808	4,217	3,45,267											
	{ 1867-68, ...	10,069	3,16,483	3,158	139	6,808	4,793	1,006	4,793	1,006	818	818	818	818	818	4,149	3,48,289											
	{ Increase... Decrease... }	918	2,782	470	139	101	476	356	476	356	10	10	10	10	10	69	3,022											
MYAN-ONG	{ 1866-67, ...	1,84,245	1,21,634	220	4,901	8,361	1,512	37,071	2,070	2,070	1,512	1,512	1,512	1,512	1,512	7,512	3,64,526											
	{ 1867-68, ...	1,85,739	1,20,121	462	4,893	9,109	1,512	36,590	2,358	2,358	1,512	1,512	1,512	1,512	1,512	7,607	3,74,391											
	{ Increase... Decrease... }	4,494	4,487	242	8	748	481	481	288	288	481	481	481	481	481	95	9,865											
PROME,	{ 1866-67, ...	2,07,001	702	15,965	148	148	12,470	18,947	12,470	18,947	12,470	12,470	12,470	12,470	12,470	26,421	2,91,647											
	{ 1867-68, ...	2,05,276	1,163	15,840	329	181	12,566	18,728	12,566	18,728	12,566	12,566	12,566	12,566	12,566	27,101	2,81,003											
	{ Increase... Decrease... }	1,725	461	118	118	118	96	96	219	219	96	96	96	96	96	680	644											
TONG-OO...	{ 1866-67, ...	22,677	2,129	62	918	322	2,267	2,455	2,267	2,455	171	171	171	171	171	963	31,784											
	{ 1867-68, ...	22,677	2,089	62	918	375	1,763	2,072	1,763	2,072	171	171	171	171	171	912	30,977											
	{ Increase... Decrease... }	31	31	62	53	53	504	383	504	383	504	504	504	504	504	51	707											
Total.	{ 1866-67, ...	6,32,421	9,64,374	3,108	24,066	45,706	1,539	63,457	26,803	26,803	4,415	4,415	4,415	4,415	4,415	1,616	18,10,070											
	{ 1867-68, ...	6,32,691	9,95,241	3,972	23,918	48,794	1,599	62,707	25,407	25,407	4,935	4,935	4,935	4,935	4,935	2,020	18,44,684											
	{ Increase... Decrease... }	170	30,867	864	143	3,088	60	1,750	1,750	1,750	58	58	58	58	58	404	34,623											

No. 10. — (Continued.)

DIVISION	1	2	18	19	20	21	22	23	24	25	26	27	28	29
			Assessment on Lots or Houses in lieu of Capital Tax.	Cultivators. Ra.	Non-Cultivators. Ra.	Amount of Assessment in lieu of License Tax. Rs.	Customs Duties including Fines, Fees and Con- fiscations. Rs.	Inland. Rs.	Fisheries, Sea, River, Tank or Ponds. Rs.	Salt Excise Duty levied on Pots or Caldrons at the Kilns. Rs.	Excise including net pro- fit on sale of Opium. Rs.	Forest and Timber Revenue and proceeds of unclaimed Timber. Rs.	Fines and Forfeitures. Ra.	Unclaimed property sold. Ra.
RANGOON.	{ 1866-67, ... 1867-68, } Increase... Decrease...		60,147 63,039 2,912	1,43,818 1,48,939 5,121	1,60,381 1,65,867 5,506	68,310 68,310 -	6,96,066 32,38,849 5,42,783	- - -	2,14,698 20,424 5,531	13,398 34,987 21,689	2,95,355 3,21,321 25,966	3,02,008 3,82,087 80,079	32,324 28,197 4,127	1,736 778 958
BASSIN, ...	{ 1866-67, ... 1867-68, } Increase... Decrease...		11,320 11,483 163	1,29,739 1,22,616 1,877	1,61,869 1,62,818 949	3,072 3,072 -	95,874 1,82,757 86,883	- - -	1,34,790 1,24,682 10,107	16,003 19,492 3,489	56,825 43,260 18,565	- - -	16,858 12,224 4,634	1,428 688 740
MYAN-DUNG,	{ 1866-67, ... 1867-68, } Increase... Decrease...		5,245 5,205 40	2,32,087 2,53,797 21,710	1,42,510 1,29,801 12,703	- 6,268 6,268	- - -	- - -	69,041 81,334 12,293	70 68 2	7,185 8,475 1,290	- - -	20,998 20,645 9,353	1,901 879 1,022
FROME,	{ 1866-67, ... 1867-68, } Increase... Decrease...		24,041 24,590 549	2,07,109 2,08,028 1,919	83,554 89,611 6,057	- 8,563 8,563	- - -	15 - 15	2,714 6,677 2,963	- - -	60,670 65,600 4,930	- - -	35,043 26,699 14,344	4,938 1,578 3,360
TOUNG-OO,	{ 1866-67, ... 1867-68, } Increase... Decrease...		8,945 8,836 109	- - -	41,718 42,540 822	3,158 3,158 -	- - -	- - -	7,515 7,805 290	- - -	23,019 23,995 4,976	- - -	3,285 3,537 252	43 159 115
Total.	{ 1866-67, ... 1867-68, } Increase... Decrease...		1,03,698 1,13,163 9,465	7,03,753 7,34,390 30,637	5,90,012 5,90,637 625	89,371 89,371 -	7,91,940 14,21,606 6,290,896	15 - -	4,29,982 4,40,872 10,010,085	26,411 54,557 95,145	4,45,054 4,68,651 23,597	3,02,008 3,82,087 80,079	1,17,508 85,302 -	10,046 4,081 -

EXTRACT FROM PROCEEDINGS IN THE FOREIGN DEPT.

[illegible]

Statement of Amount Demand of Land and all other items yielding Imperial Revenue in the several Districts of each Division of British Burma, for 1867-68.

1	2	18	19	20	21	22	23	24	25	26	27	28	29		
DIVISION.	DISTRICTS AND YEAR.	Assessment on Lots or Houses in lieu of Capitation Tax. Rs.	Assessment on persons paying Capitation Tax.		Amount of Assessment in lieu of License Tax. Rs.	Customs Duties including Fines, Fees and Con- fiscations.		Fisheries, Sea, River, Tank or Ponds. Rs.	Salt Excise Duty levied on Pots or Caldrons at the Kilns. Rs.	Excise including net pro- fit on sale of Opium. Rs.	Forest and Timber Revenue and proceeds of unclaimed Timber. Rs.	Fines and Forfeitures. Rs.	Unclaimed property sold. Rs.		
			Cultivators. Rs.	Non-Cultivators. Rs.		Sea. Rs.	Inland. Rs.								
AMHERST,	{ 1866-67, ... 1867-68, ... Increase ... Decrease ... }	.	92,547 1,10,100 17,553	28,586 47,240 18,654	18,729 18,729	93,410 1,20,510 27,100	14,168 12,665 1,503	5,806 130 5,076	2,67,817 3,15,331 50,664	2,47,412 3,71,940 1,24,528	16,219 17,144 925	.	1,321 1,128 193		
	{ 1866-67, ... 1867-68, ... Increase ... Decrease ... }	.	20,372 19,744 628	98,390 71,907 26,483	731 731	.	58,004 60,327 2,233	.	6,849 3,650 3,199	.	3,379 4,168 789	.	.		
	{ 1866-67, ... 1867-68, ... Increase ... Decrease ... }	.	28,961 32,316 3,355	13,500 11,096 2,404	538 538	20,909 22,830 1,861	5,218 6,239 1,041	1,831 2,421 590	40,377 14,229 3,852	.	4,114 1,782 3,852	.	93 193 100		
	{ 1866-67, ... 1867-68, ... Increase ... Decrease ... }	.	15,353 14,958 395	7,508 8,542 1,034	639 639	3,482 4,988 1,506	8,378 8,874 496	.	36,810 24,385 12,425	.	2,020 2,611 591	.	.		
TAVOY.	{ 1866-67, ... 1867-68, ... Increase ... Decrease ... }	.	1,57,233 1,77,118 14,885	1,47,984 1,38,785 9,199	20,637 20,637	1,17,861 1,48,328 30,467	85,888 88,125 2,267	7,637 1,107 3,470	3,21,853 3,60,745 38,992	2,47,412 3,71,940 1,24,528	26,732 25,705	.	1,414 1,321 93		
		Total	.	11,00,885 11,68,282 59,397	9,28,036 9,16,379 11,677	1,37,593 1,37,593	12,04,138 20,12,656 8,08,518	5,26,267 5,39,027 12,760	53,080 87,527 34,447	8,76,852 9,30,002 53,150	5,51,860 7,56,692 2,04,832	1,67,822 1,97,053 30,769	.	13,476 7,383 6,093	
			Total British Burma,	.	1,22,259 1,23,782 3,503	9,28,036 9,16,379 11,677	1,37,593 1,37,593	12,04,138 20,12,656 8,08,518	5,26,267 5,39,027 12,760	53,080 87,527 34,447	8,76,852 9,30,002 53,150	5,51,860 7,56,692 2,04,832	1,67,822 1,97,053 30,769	.	13,476 7,383 6,093
				Total	.	1,22,259 1,23,782 3,503	9,28,036 9,16,379 11,677	1,37,593 1,37,593	12,04,138 20,12,656 8,08,518	5,26,267 5,39,027 12,760	53,080 87,527 34,447	8,76,852 9,30,002 53,150	5,51,860 7,56,692 2,04,832	1,67,822 1,97,053 30,769	.	13,476 7,383 6,093

NO. II.-(Continued.)
Statement of Amount Demand of Land and all other items yielding Imperial Revenue in the several Districts of west Division of British Burma, for 1867-68.

1	2	3	30	31	32	33	34	35	36	37	38	39	40
DIVISION.	DISTRICTS AND YEARS.		Fees on Criminal Processes.	Premium on Bills.	Savings from Pay of Establishment.	Marine Receipts.	Coast Light Dues.	Proceeds realized from Gaoi Manufactures.	Karen Chiefs' Tribute.	Postage Stamps.	Stamps in Civil Suits and Law Papers.	Amount collected in P. W. D.	Schooling Fees.
AMHERST.	1866-67, ...		7,230	2		19,105		9,256		12,370	77,340		1,079
	1867-68, ...		9,890			14,438		21,200		12,720	73,889		1,718
	Increase...		2,660	2		4,667		11,944		350	3,451		639
	Decrease...												
SARVE-CYEN.	1866-67, ...		510	32	84					644	4,678		
	1867-68, ...		1,146		96					707	8,964		
	Increase...		636	32	12					63	4,286		
	Decrease...												
TAYOT.	1866-67, ...		349	23				312		277	4,933		
	1867-68, ...		433					916		230	6,550		
	Increase...		84	23				114			1,617		
	Decrease...									38			
MANGAI.	1866-67, ...		622	83		472				203	5,562		
	1867-68, ...		845	70		535		216		194	5,162		
	Increase...		224	13		63		216		9	400		
	Decrease...												
Total.	1866-67, ...		8,711	140	84	19,577		9,568		13,494	82,512		1,079
	1867-68, ...		12,315	70	96	14,973		21,612		13,860	94,565		1,718
	Increase...		3,604	70	12	4,604		12,044		366	2,052		639
	Decrease...												
Total British Burma.	1866-67, ...		20,615	582	478	50,606		40,684		55,991	3,81,585		2,993
	1867-68, ...		31,020	527	950	42,057		95,335		70,095	4,28,437		4,500
	Increase...		10,405	55	472	8,451		54,651		14,104	46,852		1,507
	Decrease...												

LEASERBIM

No. III.

Statement showing Sundry Statistics connected with the Sources of Imperial Revenue in British Burma, for 1867-68.

1	2	3	4	5	6	7	8	9	10	11	12	13	14
DIVISION.	DISTRICTS AND YEAR.	Area of each District.		No. of Population Souls.	No. of Bullocks and Buffaloes.	No. of Houses or Lots assessed for Taxing in lieu of Capitation Tax.	Number of persons assessed for Capitation Tax.		No. of persons assessed for License Tax.	No. of Vessels cleared Outward.	Tonnage of Vessels cleared Outward.	Quantity of Rice and Paddy exported by Sea and Land.	Quantity of Timber exported.
		Cultivated.	Uncultivated.				Cultivators.	Non-Cultivators.					
ARAKAN.	1866-67,	300,125	6,600,355	208,642	110,603	3,992	27,853	36,432	-	325	98,925	81,391	1,305
	1867-68,	294,095	6,606,365	290,324	116,612	3,893	30,241	35,678	4,089	335	123,722	97,661	1,093
	Increase,		6,030	29,617			2,388		4,039	10	29,797	16,260	1,089
	Decrease,	6,030			4,991	93		754					
RAHAR.	1866-67,	85,672	2,525,528	129,094	40,468	622	18,687	11,676	-	8	651	-	41
	1867-68,	85,087	2,526,113	125,519	41,274	645	21,713	8,180	631	15	1,145	195	41
	Increase,		585		806	18	3,026		631	7	494	193	
	Decrease,	585		3,575				3,496					
SANDOWAY.	1866-67,	34,488	2,312,399	44,969	19,763	-	9,058	2,120	-	-	-	-	-
	1867-68,	36,335	2,310,562	45,176	20,382	-	9,190	2,054	28	-	-	-	-
	Increase,	1,847		207		-	132		28	-	-	-	-
	Decrease,		1,847					66		-	-	-	-
Total.	1866-67,	420,285	11,438,282	442,705	170,834	4,614	55,508	50,228	-	333	94,576	81,391	1,305
	1867-68,	415,517	11,443,050	461,019	179,268	4,536	61,144	45,912	4,768	350	124,867	97,876	1,134
	Increase,		4,768	26,249	9,434		5,546		4,768	17	30,291	16,485	
	Decrease,	4,768				78		4,316					171

EXTRACT FROM PROCEEDINGS IN THE FOREIGN DEPT.

NO. III.
Statement showing Sundry Statistics connected with the Sources of Imperial Revenue in British Burma, for 1867-68.

1	2	3	4	5	6	7	8	9	10	11	12.	13	14
DIVISION.	DISTRICT AND YEAR.	Area of each District.		No. of Population, Souls.	No. of Bullocks and Buffaloes.	No. of Houses or Lots assessed for Taxing in lieu of Capitation Tax.	Number of persons assessed for Capitation Tax.		No. of persons assessed for License Tax.	No. of Vessels cleared Outward.	Tonnage of Vessels cleared Outward.	Quantity of Rice and Paddy exported by Sea and Land.	Quantity of Timber exported.
		Cultivated.	Uncultivated.				Cultivators.	Non-Cultivators.					
TENASSERIM	AMHERST,	187,225	9,504,295	207,288	44,678	-	21,864	7,082	1,166	441	127,732	26,546	48,180
		194,447	9,497,073	219,538	53,068	-	25,727	11,748	-	484	135,433	23,576	62,255
		7,222	7,222	12,250	8,390	-	3,863	4,666	-	43	7,701	3,170	14,065
	SHWE-GYEN,	73,593	5,553,927	120,298	15,151	-	11,818	22,549	110	-	-	-	-
		75,543	5,551,977	126,017	18,481	-	11,415	16,592	110	-	-	-	-
		1,950	1,950	5,719	3,330	-	403	102,170	-	-	-	-	-
	TAYOY,	60,125	4,547,875	66,080	23,751	-	8,931	3,981	-	420	14,034	4,872	203
		60,652	4,547,348	66,974	24,459	-	9,991	3,220	156	470	14,488	3,611	208
		527	527	894	708	-	1,060	761	-	50	454	1,261	3
	MARGUI,	36,829	4,923,571	41,039	16,931	-	6,031	3,070	-	222	5,308	743	9
		37,493	4,928,907	41,688	16,856	-	5,869	3,399	95	250	6,398	752	9
		664	664	629	75	-	162	329	95	28	1,080	-	-
* Grand Total British Burma,	Total	357,772	24,535,668	434,725	100,511	-	48,644	36,682	-	1,083	147,084	32,161	48,402
		368,135	24,525,305	454,217	112,864	-	53,002	34,959	1,527	1,904	156,319	27,739	62,470
		10,363	10,363	19,492	12,353	-	4,358	1,723	1,527	121	9,335	4,422	14,078
		1,930,381	58,152,186	2,319,899	621,575	24,988	269,204	230,259	-	2,028	300,076	289,472	68,954
	Grand Total British Burma,	1,966,688	58,152,929	2,397,250	663,999	24,349	283,281	225,172	20,685	2,224	366,351	426,382	81,077
		26,257	26,257	77,351	42,424	639	14,077	5,087	20,685	196	266,275	156,910	12,123

**DIVISIONAL AND DISTRICT
REPORTS.**

ARAKAN DIVISION.

5. Column 2. The total Divisional area of Paddy Land on which revenue is payable was in

			Acres.
1866-67,	...	...	360,189
1867-68,	...	...	353,185

Decrease...7,004

And the total amount of Assessment for the two years was

1866-67,	...	...	Rs. 6,71,071
1867-68,	...	...	„ 6,31,624

Decrease...39,447

Shortly the causes of this decrease have been loss of cattle and damage to land by salt water influx: the latter cause in Ramree district only,

6. The cultivators of the Akyab district alone lost no less than 53,441 head of cattle. And in column 2 of my Statement a decrease is shown of 7,142 acres under Rice, on which revenue was payable. In the next column the amount of assessment on Paddy Land on which revenue is payable is shown to have decreased by as much as Rupees 32,741. It will be at once seen that this large amount cannot be the decrease consequent upon a decrease of only 7,142 acres. A decrease of this number of acres could not cause a consequent decrease of Rupees 32,741. The arrangement of these columns is therefore defective and misleading. The real explanation of so large a falling off in the Land revenue of this district is that besides this decrease of 7,142 acres in the ordinarily cultivated area which was land which was given up, there were some 9,000 acres more than in last year of land left fallow and paying therefore only 2 annas instead of Rupees 2 or Rupees 2-4 per acre,

7. I have to solicit attention to the above remarks regarding the defectiveness of these two columns as statements of facts. To obviate unnecessary references I will add that the Cattle Return of this district supposed to be a Return up to 31st December given in the Annual Population Return shows only some 5,000 head of cattle less than in the previous year. This Return is really not a true present state for a year ending 31st December. The village Returns are made up in the middle of the year: the great mortality among the cattle did not take place until after the Returns had been sent in. It occurred in the height of the cultivating season, and it will be seen by the Deputy Commissioner's Report that not much less than a half of the cattle of the district perished.

8. These disastrous murrains or pests had fair to be the ruin of the Burman cultivator. We had it or rather them in 1865; we had them last year, they are running their course still. Yet what can we do more than we have done? I travelled and was in company with Mr. Veterinary Surgeon Gudgin, of the 2nd Dragoon Guards, for about a month in 1866. I went over the whole of his draft Report with him before it was copied for submission to the Chief Commissioner. He understood the subject thoroughly and we have endeavoured to act upon his advice. But we cannot take the direct control of the cattle of the country into our own hands. The only remedy I can think of is the introduction of Veterinary doctors, natives of the country if possible, in as large numbers as we can afford to support until the people of the country are willing to support them by employing them.

9. In Ramree the Paddy Land cultivation fell off according to Statement No. I column 2 from 69,973 to 69,745 acres, apparently only 228 acres, but in 1866-67 there were only 225-10 fallow acres while last year there were 1,375. The

general decrease in the cultivated area is shown to be owing to the injury done by sea-inundation in November 1866. But it appears that owners are likely to resume the cultivation of this fallow land. The decrease in the revenue is partly owing to the reduction of cultivation and partly to a reduction of rates of assessment. The acre rates were revised and generally lowered in 18 circles in 1866.

10. There is a little increase of 366 acres shown in my Statement under this head in Sandoway, but a decrease of Rupees 142. But these figures do not apparently correspond with those given by the Deputy Commissioner in his report. The true figures are, however, as shown by me and made up as follows:—In 1866-67 there were 23,704 acres actually cultivated and paying the usual rates of assessment, and in 1867-68 there were only 23,589 or 115 acres less. But there were only 832 acres paying the fallow rate of 2 annas in the former year while 1,313 acres were fallow last year. The increase under this head, Paddy land or *lay coo* is therefore only apparent. The Deputy Commissioner treats it as a decrease and accounts for it (he calls it 114-2-10) 1stly by sea-inundation in the gale of November 1866, which led to much additional land being left fallow, and secondly to the amount of a disputed assessment belonging to the year 1865-66 having been adjusted and paid in 1866-67. 3rdly to loss of cattle.

11. The total area of Paddy land (including fallow land) on which revenue was payable in this division was in

			Acres.
1866-67,	...	...	360,139
1867-68,	...	...	358,185
			<hr/> Decrease...7,004
Revenue payable in 1866-67,*	...	...	Rs. 6,71,071
1867-68,	...	...	„ 6,31,624
			<hr/> Decrease Rupees...89,447

I beg to repeat that the area is not the cultivated area but only the area on which revenue is paid, and it follows that some of that area being fallow land the revenue is not always the real assessment on cultivated land. With this explanation my figures will be understood and found correct.

12. The above remarks dispose of the two most important columns in my Statements. Column 4 is Garden land and column 5 its assessment. For the division this was

				Acres.
	1866-67,	...	...	24,049
	1867-68,	...	...	24,729
				<hr/>
				Increase...680
				<hr/>
Revenue on the same,	...	...	1866-67,	...
			Rs. 46,127	
"	"	...	...	1867-68,
			Rs. 47,151	
				<hr/>
				Increase Rupees...1,024
				<hr/>

The several districts contribute to this result as follows :—

Akyab has an increase of 238 acres and ...	Rupees...504
Ramree " " 35 but a decrease of "	...167
Sandoway " " 407 and increase of "	...687

13. The Deputy Commissioner of Akyab offers no explanation of his increase. In a large and comparatively populous district like this I am disposed to look upon such an increase as hardly worthy of special notice. Possibly, indeed, probably, it may have been mainly owing to the difficulties under which cultivators labored in cultivating their ordinary quantity of Paddy land owing to cattle disease.

14. In Ramree (whose figures do not exactly correspond with mine, there being a difference of about Rupees 4) the cause of the increase of acreage is not explained, nor I think is it called for : the money decrease is owing to the reduction of rates already noticed.

15. In little Sandoway I gather from the Deputy Commissioner's remarks and also from personal enquiries during my circuit there last March, that, the people are becoming more and more attracted to Garden and Miscellaneous cultivation—the Deputy Commissioner has some detailed remarks on the subject in his report attached, the upshot of which is that there is such a variety of profitable cultivation, such as betel leaf, cotton, tobacco, sesamum and dunnie, that paddy land is a secondary consideration except for food. Then grain prices were low last year, and Sandoway is not a rice exporting district, and it also suffered a little from cattle disease. It is unnecessary I think to examine deeper into the causes of the above general increase: in doing so we are apt I think in our anxiety to be exact to state imaginary causes.

16. The total area under Miscellaneous cultivation of the division is for the two years—

					Acres.
	1866-67,	...	...	...	11,487
	1867-68,	...	...	...	11,021
					<u>Decrease... 466</u>
Revenue,	...	...	1866-67,	...	Rs. 19,754
	...	...	1867-68,	...	„ 18,678
					<u>Decrease... 1,076</u>

Knowing as we do that a great deal of this so-called Miscellaneous cultivation cannot be traced, because products are mixed and some are grown in Garden, some in Hill Paddy land, I do not consider our figures under this head as of much importance or as deserving of much confidence.

17. Of his Miscellaneous cultivation the Deputy Commissioner of Akyab remarks, "It remains the same." It is in acres about 4,000 and in Rupees about 8,000 for both years.

18. In Ramree we have acres 4,114 in 1866-67, acres 3,764 in 1867-68: decrease 350. Revenue Rs. 6,352 and 5,522; decrease Rs. 830. The Deputy Commissioner says, "The decrease in area is owing chiefly to land planted with the perennial sugar cane getting worn out and abandoned: the decrease in money is owing to that cause coupled with the decreased rates before mentioned." There were 2,040 acres under this product in 1866-67, and only 1,685 in 1867-68; decrease 355 acres, which decrease exceeds the total decrease under this head, the difference being accounted for by an increase in other products such as chillies and other vegetables. There was a decrease of 6 acres in tobacco (1,152 against 1,158) owing to deterioration of land. The Deputy Commissioner has the following remarks—"the soil is not considered favorable . . . it is grown for home consumption . . . almost exclusively in toungyas with paddy and does not appear separately in returns." He finds the tea plant indigenous in the Aeng and Kyoong Toung townships, near Ramree there is a hill called Letphet Toung, "Tea hill." Whether this wild plant is real tea, the tea of commerce, is I think very questionable. I have known one or two other tea hills in Burma which certainly did not produce real tea but only a plant resembling it. I shall not however lose sight of this information. I have already had specimens of Cotton and Indigo sent from this and other districts to Dr. Anderson in Calcutta, with whom I am happy to say I have some acquaintance, and he has kindly promised to examine and report upon them. Captain Plant takes rather a sanguine view of this tea question I think, but I must do him the credit to say that his report shows on this and all other points that he takes an intelligent interest in his district and acquaintance with its resources. However a great part of the tea question must always be the question of the value and extent of available labor. Labor is dear and scarce here. The only

other product under this miscellaneous head which I shall notice is Indigo. There were 71 acres last year, 67 this year. I have just sent a good specimen of the plant to Dr. Anderson, to whom Captain Plant has also written on the subject.

19. This Officer dwells upon the great advantages which would result from steam communication to this district. There cannot be a doubt I think that it would do all that we can at present do for the district: or in other words would be the most probable means of improving its condition. Labor would probably become more abundant in the course of a year or two: there would be more cultivation of rice as well as of miscellaneous products, perhaps even of the tea of which the Deputy Commissioner writes. It is more I think in miscellaneous products that we must look for increase here than in rice. It does not appear to have a soil so generally good as the soil of Akyab district for Paddy cultivation.

20. We now come to the Sandoway miscellaneous cultivation and its tax. There is a decrease of 153 acres and of Rupees 310. It is 3,269 acres this year, revenue Rs. 5,086. This is due to a decrease under Cotton and Sesamum of which the market rate of the first has been falling, while sesamum seed was dear at the sowing season when cattle too were ailing. Sugar and Peas a slight decrease. Tobacco and Betel vine a small increase, the increases and decreases generally are trifling and do not I think call for detailed remarks in a report. Considering the very small population there is a fair amount of miscellaneous cultivation such as Tobacco, about 1,450 acres: Sesamum 600: Cotton 365: Pepper (or Chillies) 223. A falling off or increase of some 15 or 20 acres now and then surely calls for no special remark; unless there be a marked tendency one way or the other. Indeed, it is often impossible to account for them, in which case it is better not to attempt to do so. I shall only remark

that Tobacco is a prominent item in Sandoway cultivation, the importance of which is duly appreciated, and I think the same may be said of Sesamum. Cotton fluctuates everywhere and why not in Sandoway.

21. *Toungya*. Of this barbarous description of cultivation the refuge of the poorest or most indolent cultivator and of hill-men, we have only about 21,000 acres in this division from which the revenue is only Rs. 9,092. Considering how mountainous parts of this country are, and how numerous our hill-men, this is not much. All the land in the Hill Tracts, North Arakan, is of course classed as *toungya*. Returning then to Statement No. I, columns 8, 9 and 10, we find that there are said to be 7,626 *toungya* cutters, 600 more than in last year, and the measured and estimated area which they have cleared is shown at 21,125 acres, or 2,000 more than in last year. I observe some confusion in the District Reports. The measured and the estimated areas for Akyab and Sandoway are correct. But the Deputy Commissioner of Ramree has erroneously shown about 10,000 acres as the estimated area of the unmeasured *toungyas*, taking each *yâ* or each *dâ* (or family) at 4 instead of 2 acres. (Chief Commissioner's Circular No. 979 of 19th May 1862 fixing the rate for each cultivator at 1 Rupee and estimating his *yâ* at 2 acres). The measured *yâ* I need not say pays 4 annas per acre. The only remarks the Deputy Commissioner of Akyab makes on this subject are, that there is an increase of 309 acres in measured area and of 394 in unmeasured. The increase in the former is not so great, he says as it was in the previous year, but in the latter there was in that year a decrease of 1,404 acres. It appears to him that it must be more profitable to cultivate the measured land at 4 annas the acre than the unmeasured at 1 Rupee; and that the cultivator also does not generally clear more than 2 acres. My

own opinion is that a rice tounge is generally nearer 4 than 2 acres. And the explanation of the increase of both kinds must generally be that cultivators are more or less driven to it by such causes as loss of cattle or low prices.

			Acres.	Rupees.
In Akyab we have	...	1866-67,	8,699	4,011
		1867-68,	9,526	4,345
„ Ramree „	...	1866-67,	6,140	2,691
		1867-68,	6,098	2,776
„ Sandoway „	...	1866-67,	4,274	1,580
		1867-68,	5,501	1,971

Thus Akyab with about seven times the population of Sandoway and with its extensive northern hill tracts with a wild population of 8,000 has not nearly twice as much of this low class of cultivation. And Ramree too with 6,100 acres of tounge for a total population of only 1,25,000 contrasts unfavorably with Akyab with only 9,526 acres and a population of nearly 2½ lakhs of whom many thousands are mountaineers. The Deputy Commissioner of Sandoway's remarks are I think of pretty general application. He says tounge is generally cut by persons who have no plough, cattle, or else who have only a little land for miscellaneous products : as the year was not profitable for Cotton and Sesamum (he must mean the previous year) more toungeas were cut for paddy, because rice was high. Cultivators with small paddy land lots cut tounge in addition. Burmans are the principal ya cutters in Sandoway. The Arakantese do not affect it much and even Khyings cultivate paddy (wet) land.

22. We now come to columns area of land granted under Government Rules and paying revenue (11) with the revenue thereon (12.) In 1866-67 this was 5,497 acres, this year 10 more. Revenue Rs. 7,901 and 8,467: increase Rs. 566. We are dealing with very small transactions here. All but 829 acres (which are in Ramree) of this insignificant

quantity are in Akyab. Here the area increase was only 10 acres, but the money increase was 566 Rupees, owing of course to time expired land becoming taxable. Ramree, neither increase nor decrease, 829 acres : and Rupees 1,118 in both years.

The Deputy Commissioner of Akyab remarks, "during the year no new Grants were made, but three applications were received from Mr. Dickie, Mr. Fairlie and Dr. Mountjoy jointly with Mr. G. Bulloch, for very large grants which are still under consideration." I am very glad to observe that two grants have been resumed during the year for default in clearing the land. The land thus recovered, probably from mere land-sharpers, who had no other object in getting the land than to make money by the grass and firewood, was 1,522 acres. And these grantees here are particularly backward with their payments. I have quite satisfied myself of the general worthlessness and impecuniosity of these wretched Pyoozoo Goungs as they are called, most of them were men of straw who came forward in numbers years ago and snapped up the land in large quantities, subsequently found by more accurate measurements to be much larger than their grants expressed. Some of these men have done little or nothing with their grant-lands beyond raising a revenue on pasture land, firewood and timber, such as the Government never exacted ; so that we have in some cases oppressed the people of the country to benefit mere adventurers, some of them foreigners.

The Deputy Commissioner of Ramree says that one-fourth of the taxed area under this head is tax free for ever. He informs us that one grant of 522 acres was made last year under the Rules of 30th March 1865 which will not come under taxation till 1891-92 ; during this time I have to add that I think it highly probable that the grantee will

make money by taxing adjacent villages for pasture and wood, and when the land becomes taxable give it up. There are now 5 grantees under these Rules holding together 2,374 acres. The first grant is not taxable till 1889-90.

No entries under this head in Sandoway. I beg to submit a few general remarks on this subject. I had the honor of lifting up my voice last year, when Commissioner in Pegu, against the general application of the extraordinarily liberal Grant Rules of 30th March 1865. I am happy to say they have been placed in abeyance for Rangoon and Myan-oung districts. I am not at all sure that they should not be placed in abeyance for Akyab district. The Chief Commissioner may be quite sure that this subject will have my best attention, and that my opinion will be submitted when I have had the means of maturing it. At present I will only say in general terms that I cannot see the reason of such Rules as applied to any but wild unclaimed tracts where the axe and the plough are unknown. And even in this case adventurers might and would if there were any temptation do great harm by reckless felling of trees. Why should we give our land away? And who generally are the people that apply for it? Are they not likely to be even in approved cases generally men who will make every possible farthing out of their grants, who make haste to be rich, and in their haste are often blind not only to the interests of the people of the country but to their own real interests? The history of the plantations in the Straits' Settlements and in Coorg are cases in point. There planters have destroyed land by counties and involved themselves and others in one common ruin. Let us be careful how we give away, I really was nearly saying throw away, our land. If we are too conservative we may do a little harm, but to give away is an irretrievable step which if carried too far may work irreparable mischief.

23. The total area cultivated and taxed or (column 13) was 4,15,517 acres or 4,768 acres less than in 1866-67, and the revenue from it was Rupees 7,15,012 or Rupees 38,123 less. I have already shown that the apparent disproportionate excess in the money decrease as compared with the decrease of area is owing to a much larger quantity of land going out of cultivation and lying fallow, and thus paying only 2 annas an acre than in the previous year, the result mainly of disastrous cattle murrain. It is a very noticeable fact that of this Land revenue Akyab contributes $5\frac{1}{2}$ lakhs, (and it was a specially bad year for Akyab), while of the whole cultivated area of 4,15,000 acres its area is nearly 8,00,000.

24. The Arakan Fisheries or Net tax (column 15) is insignificant and apparently stationary. There is no such thing as the *Eng ခံ* of Pegu. Our total revenue from this source is only about Rupees 10,000, and this is much the same as last year (Rupees 417 less.) Of this decrease 387 was in Akyab (Rupees 6,564 and 6,177.) The Deputy Commissioner reports that it is due to a revision of rates. In Ramree 1866-67 Rupees 2,702 : 1867-68 Rupees 2,441 ; decrease 261, owing to fishermen this year taking to other occupations. Sandoway. This tax realized here 1,412 Rupees or 231 more than in last year. Rupees 1,162 of this amount is from Turtle banks, Rupees 240 more than in the previous year, but such a high rent cannot be maintained. The net tax may be said to have been the same in both years (250 and 260-Rupees.)

25. Column 16. Salt Excise duty—

1866-67, Rs.	16,032
1867-68, „	21,663

Increase...5,631

All but about Rupees 2,200 of this amount was realized in Ramree, viz. Rupees 19,650 against Rupees 14,608 in last year, or an increase of Rupees 5,042. Sandoway 1,424 and 2,213, increase Rupees 789. Of Ramree Captain Plant says, that the increase is due to the increased value of Salt in the markets of Rangoon, Akyab and Bassein, to which the Salt manufactured in this district is chiefly exported in country boats. The manufacture of Salt which some two years ago fell off to a great extent is looking up again, and there is every prospect of a larger manufacture in the current year than in 1867-68. In Sandoway the real bonâ fide increase appears from the Deputy Commissioner's report to be Rupees 1,614. In 1866-67 it was really only Rupees 599, 1867-68 Rupees 2,213, increase 1,614. The Deputy Commissioner explains this by showing that a sum of Rupees 825 paid in April 1867 was erroneously included in the accounts of 1866-67. The causes of increase are doubtless the same as in Ramree.

26. Forest Produce is so insignificant that it is almost enough to give the figures—

Akyab,	...	1866-67,	...	0	0	0
"	...	1867-68,	...	25	0	0
Ramree,	...	1866-67,	...	133	0	0
"	...	1867-68,	...	124	0	0

In Akyab it is from Edible Birds' Nests, the right to take which was not sold in 1866-67 as the birds had deserted the place. One source of the Ramree tax is important in kind. It is the tax on Petroleum wells of which there are 52 taxed at Rupees 2 each. There are 34 of these wells in Cheduba, the oil from which is said to be "very pure and good, liquid" (perhaps limpid?) and without any offensive smell and well "suited for Parafin lamps." The remainder is from Birds' Nests.

27. The number of our lots or houses, &c. assessed for tax in lieu of Capitation (column 18) is 4,536; 78 less than in 1866-67, but the tax is Rupees 38 more: 12,599 against 12,561. This is for two districts only, Sandoway having no such tax.

Akyab, {	1866-67,	...	Lots 3,992	...	...	Rs. 10,786
	1867-68,	...	„ 3,896	...	...	„ 10,768
						<hr/>
Decrease...						Rs. 18

The Deputy Commissioner says this small decrease is from some of the large houses having been reduced in size and certain squatters in a suburb of Akyab having to leave the place.

In Ramree the increase of Rupees 55 (from 1,775 to 1,831) is owing to more married people building for themselves.

28. Capitation Tax per head.

The number of persons is 107,056: increase 1,230 over 1866-67. Amount of tax

1866-67,	...	Rs. 4,29,959
1867-68,	...	„ 4,35,741
		<hr/>
		Increase...5,782

In Akyab there was an increase of about Rupees	9,000
In Ramree ... a decrease of „	3,327
In Sandoway ... an increase of „	184

The amounts in Akyab and Ramree are at the rate of about Rupee 1 per head of the whole population, which will I believe be found to be the generally prevailing rate throughout British Burma, and is therefore probably the proper out-turn of this tax payable and duly collected here.

I think I need not observe that the figures here shown will not correspond with those in my sketch Revenue Report dated 23rd May. The latter shows the land tax in lieu of as well as the bonâ fide head tax together. But a sum of Rupees 2,319 realized on account of Hill Tribes was omitted, and there was a clerical error of Rupees 24 in the Akyab Return.

I show the actual increase under this head at 8,925 Rupees for Akyab. The Deputy Commissioner in his report states it correctly at Rs. 8,054. The apparent discrepancy is owing to the amount of tax for Hill Tracts, Northern Arakan, having necessarily been in this as well as in last year included in the Akyab district figures in the Divisional but not in the District Statements, or in the Deputy Commissioner's reports. His remarks are "the increase is due to a large immigration from Ramree and the natural increase of taxable persons and marriages occurring."

The fall from Rupees 1,26,633 to 1,23,306 (decrease 3,327) in Ramree is owing to emigration chiefly into the Akyab district. The Deputy Commissioner has some full remarks on this subject. He shows loss

By emigration,	Rs. 5,794
From other "incidental" causes, . . .	„ 4,253
	<hr/>
	Rs. 10,047
	<hr/>
Compensated by immigration,	Rs. 1,269
Incidental causes,	„ 5,451
	<hr/>
	Rs. 6,720
	<hr/>

It appears 1,554 tax payers emigrated to other parts of

British Burma and to India, and the other unfavorable causes were

Deaths of tax payers,	...	...	...	351
Divorces,	...	...	...	579
Old age, &c.,	...	...	...	221
The favorable causes were by marriage,	...	...	...	836
Priests becoming laymen,	...	...	...	216
Young men attaining 18 years,	...	...	...	813

The above is I think a creditable analysis of the results of the Ramree tax.

29. Customs Excise and Miscellaneous (column 22.)

1866-67,	...	Rs.	5,00,178
1867-68,	...	„	6,83,620

Increase...1,83,442

Of this amount just 6½ lakhs are due to Akyab alone, nor is this to be wondered at considering its Port and its long-established rice trade. This district shows an increase of £17,500 sterling.

Ramree shows an increase from	Rs.	15,598 to 19,918
(Increase 4,320.) Sandoway from	„	10,222 to 14,343
(Increase 4,121.)		

30. To get at the particulars of this branch of our revenue we must now turn to Statement II.

We here find that the items included under this diversely formed head of account are no less than sixteen.

1. Excise,
2. Sea Customs,
3. Inland Frontier Customs,
4. Forests,
5. Fines, Forfeitures, &c.,
6. Unclaimed Property Sold,
7. Fees on Criminal Processes,

8. Premium on Bills,
9. Gains by remittance of Coin, &c.,
10. Savings from Pay,
11. Marine Receipts,
12. Miscellaneous,
13. Karen Chiefs' Tribute,
14. Postage Stamps,
15. Stamps in Civil Suits, &c.,
16. License Tax.

Of these; 3, "Inland Frontier Customs;" 9, "Gains by remittance," and 13, "Karen Chiefs' Tribute" are blank in this division.

31. The first and most important remark I have now to make is that here we first meet the great difficulty of comparison resulting from 1866-67, being a year of only 11 months, while 1867-68 was a full year. But the first item, Excise, shows an absolute real falling off; only 1,00,606 having been realized this year against Rs. 1,09,945 in 1866-67. Sea Customs have gone from Rs. 2,94,337 to 4,42,722. Forests Rs. 2,440 to 2,665. Fines, &c. Rs. 23,582 to 26,046. Unclaimed Property Rs. 2,016 to 1,981. Fees, Criminal, Rs. 4,647 to 4,898. Premium on Bills Rs. 331 to 5. Savings from Pay Rs. 134 to 3. Marine Receipts Rs. 5,225 to 775. Miscellaneous Rs. 7,593 to 12,094 (see remark in the Statement No. II.) Postage Stamps Rs. 8,355 to 12,472. Stamps Rs. 41,573 to 51,768. License Tax, 1867-68 only; Rupees 27,585.

32. Special detailed Reports having been submitted on Excise 1, Sea Customs 2, Forests 4, Marine 11, Stamps 15, it appears to be a work of supererogation to go over these subjects again. I am aware that this Revenue Report is intended to be a complete report in itself, but surely it is none the less so if these Special Reports are taken and read as parts or at least Appendices of this Report. It does seem idle to swell the Report, necessarily a very lengthy one, by mere re-

petitions. And it has not been the practice lately in this Office to recapitulate these matters here.

The Deputy Commissioner of Akyab says of Fines and Forfeitures, "the decrease would show that fewer offences have been prosecuted." But there is no decrease: on the contrary an increase, and I notice a discrepancy of Rupees 857 between his Report and Returns. I have given the latter in my Statement.

The Deputy Commissioner of Ramree says that the increase in his district is owing to the full year's receipts being compared with a year of 11 months. His figures again in his report do not correspond with mine. "Fines and Forfeitures" must show revenue as well as other Fines together. The total for 1866-67 for this district was Rupees 3,373; Rupees 4,200 in 1867-68, increase 263. The increase in the Sandoway district (from Rupees 1,967 to 2,274) is reported to have arisen from the greater number of persons punished for illicit possession of opium.

Unclaimed property sold, Rupees 2,016 in 1866-67 and Rupees 1,981 for last year, calls for no remark. Premium on Bills too is insignificant and calls for no comment.

Savings from Pay in Sandoway only is a very unimportant item.

Marine Receipts have been reported on in the Marine Report No. 87 dated 6th May last.

Miscellaneous. The figures for this head have been revised in accordance with Chief Commissioner's ²¹⁴⁶/₁₈₆₇ of 28th September 1867, and ²⁴⁹⁸/₁₈₆₈ of 11th January 1868.

There is an increase of Rs. 4,501 as above noted. The increase in Postage Stamps is all in Akyab. It is as much as Rupees 4,117 as above noted, owing it is supposed to improvement in trade.

33. Stamps in Suits, &c. show an increase of Rs. 10,195. This subject has been reported on over and over again during the last year. There has been an enhancement of duty under Act XXVI of 1867. And last year was a month longer than the previous year. We really cannot with any advantage attempt to show the causes of increase more precisely.

34. We now come to the last item in Statement No. II, viz. the 16th, License Tax. It realized Rupees 27,585, of which as might have been expected the bulk, viz. about Rupees 24,000 belongs to Akyab alone. Ramree yielded Rupees 3,621, of which official salaries yielded Rs. 240, and Sandoway Rs. 334, of which official salaries Rs. 240. But we must note that Akyab district contributed only Rupees 6,852, the Town Rupees 17,138. And of the total sum of this tax in the division Rupees 2,374 or about $\frac{1}{12}$ th of the whole was from official salaries. The remaining portion was collected by the ordinary Tax Collectors who were allowed either 5 or 10 per cent commission according to amounts on their collections, (10 per cent up to 300, 5 per cent on higher amounts.)

Tax Payors in British Burma being allowed to set off the amount of Capitation tax and Land Assessment in lieu of it, the tax could not be a productive one. The results in Arakan have been very insignificant, there being really only one large town in the division.

It was collected easily and I think in the most suitable way, viz. by the regular Town and village Tax Collectors. The Deputy Commissioner of Akyab thinks there are objections to last year's mode of assessment and proposes that three paid assessors should be appointed, but I should prefer adhering to our present village system. New assessors for new taxes are not desirable; new taxes themselves are quite a sufficient novelty.

I think the above remarks are all that are called for from me on this subject : opinions on the nature of the tax would be impertinent ; and the transactions belonging to it do not offer much field for financial disquisition.

35. The course of this Report here leads me back to column 23 of Statement No. I, "Grand total of Revenue Demand." This is over 18½ lakhs, or Rupees 18,79,014, an increase of Rupees 1,56,569 upon last year.

Of this, Akyab district shows, Rs. 12,89,667

Increase...1,52,273

Ramree, Rs. 2,84,754

Decrease...1,755

Sandoway, Rs. 1,04,593

Increase...5,951

36. I here beg to introduce a few general comments.

Land Revenue cannot be said to be firm in Arakan.

General Remarks.

Rice fluctuates a good deal in price and the area of its cultivation is more or less affected thereby. Customs, our next great item, follows of course the fortune of trade, and our export trade is wholly a rice trade. Until the prosperity of Arakan stands upon a broader foundation than one great staple it cannot be said to be sound or stable.

The amount of Capitation tax is satisfactory. Our next large item, Excise, which yields a little more than a lakh might fairly yield more. Under the recent alterations of rules it will do so. Opium and Spirit Farms have now been introduced into Ramree and Sandoway districts: It was found that smuggling could not be prevented and that some

of the people would have opium. Stamps, half a lakh do not show so well as in other parts of the country. Litigation is generally petty. In Akyab, where there are some half a dozen large Mercantile firms or Agencies, a heavy Civil Suit is apparently unknown. In Maulmain, where the trade is very much less, an equal number of firms would support three or four 1st Class Pleaders. Here one could not live. Captain Plant makes a suggestion which may be called two-edged, calculated to increase the revenue and diminish gambling. He proposes that playing cards should be taxed at Rupees 5 the pack. This is out of the question, even 1 Rupee would be oppressive, as why should not people play cards? and if they will, one pack may be made to last a long time. Half a Rupee a pack all over India might fairly be levied, the total result would be appreciable.

37. The amount of Commission paid to Thoogyees on tax collections of the Land, Capitation, Salt, Fishery and License tax was Rupees 1,12,882. They collected between 11 and 12 lakhs.

38. The remissions are most insignificant this year, only Rupees 1,422, while in the previous year they were Rupees 14,090.

39. Of our 18½ lakhs Rupees 18,43,551 were collected and paid in by the end of the year, and by end of June Rupees 18,77,592 were paid in, leaving only Rupees 1,422 uncollected: which have been entered in Statement No. IX for remission: there was in fact no balance for realization due on that date. I have to note that Captain Plant collected the whole of the revenue for Ramree by 31st March, and Captain Pemberton (Sandoway) all but a small amount.

40. The Exemption Tickets given during the year were

Akyab (47 more than last year),	...	402
Ramree,	... ..	119
Sandoway,	... ..	2

Captain Plant shows that his were granted to settlers from Upper Burma: it does not appear who they were who obtained them in Akyab, but there were upwards of 1,500 Immigrants from Bengal and 80 from Upper Burma; of course those settling in Akyab town would not require tickets.

41. Revenue defaulters who have been imprisoned (Section 20 of Chief Commissioner's Minute, page 184 of Hand-Book) are 7 only; 3 in Ramree, 4 in Sandoway—none for more than a month.

42. The next Statement is No. III, of which there are three, that is one for each district. They are the Detailed Statements of Cultivated Land paying Revenue.

That for Akyab shows that only 313 acres of Paddy land pay an assessment of Rs. 2-8 per acre: 95,626 acres pay Rs. 2-4; about 1,01,000 Rupees 2 of a total paddy land area of 2,58,488 acres. Toungya pays 8 annas on 6,856 acres and 4 annas on 1,664 acres. In Garden land of a total of 17,415 acres only 815 acres pay Rs. 2-8; 4,383 pay Rs. 2-4; and 10,826 Rupees 2.

I have always thought that here and perhaps here only we might raise a larger revenue from the country. I cannot see why garden land so much more productive and valuable as it is than paddy land, and generally cultivated so much more cheaply should not pay much more rent than paddy land. It was the rule in Tenasserim some years ago, but even then and there it was not much more highly taxed than paddy land. It is said that we should not tax land more highly for one produce than another. But why? Also it is said, we encourage the cultivation of valuable products by slight taxation, but surely such a rule should have some limit. There can be no necessity for bringing down such valuable cultivation to the level of paddy land. It is too late

now to reverse so long established a practice, and I am aware it is a general one in India; but it is a mistaken practice I believe. The same remarks apply to Miscellaneous cultivation, of which there are only about 4,000 acres in Akyab district, very little of which is at Rs. 2-8 and not very much at 2-4. A total of about 4,000 acres yields a revenue of about Rupees 8,000. The paying Grants given under Government Rules, 4,678 acres, yield Rupees 7,349.

43. Ramree like Akyab has many different rates commencing at Rupees 1-14 the highest but not going lower than 1 Rupee. I think it is bringing down a revenue settlement or assessment of rates to a point of extreme minuteness when we fix Rupees 1-5 per acre which I see is the rate on nearly 15,000 acres. Surely this land could pay 1 anna more per acre. However, I do not wish to disturb the present rates. Toungya 2,503 persons pay $\frac{1}{2}$ a Rupee each: 1,092 acres pay 4 annas per acre. The diverse rates on Gardens are almost infinite. But why should 820 acres of Dunnee or Nipa Palm, a most productive plantation pay Rupees 1-5, except merely in order that it should correspond with the Circle or Queng Paddy land rate? The same remarks applies to Miscellaneous cultivation. Here under the same unbending rule we have Tobacco paying Rupees 1-5 per acre. Now whatever may be the justice of having uniform Queng rates for all cultivation, surely it is somewhat inconvenient and except for the sake of uniformity neither necessary nor I think reasonable that we should have such differential and minutely diverse rates. In this district there are 829 acres of land granted under Government Rules paying Rupees 1,118-9-5.

44. Sandoway has 12 different Paddy land rates commencing at Rupees 1-10. Of these there are 6 between 14 annas and 4 annas. I can never be convinced that this straw-splitting mode of assessment is either necessary or de-

sirable. And as for a 4 annas' rate, I would rather rent the land for a term for nothing. The insignificant areas cultivated at 10, 8, 6 and 4 annas show that this land cannot be worth much. In this district we first meet with Leases under a term settlement. There are 4,501 acres so leased, paying Rupees 5,265. Half of this is at 1 Rupee per acre.

Toungya 2,384 acres at 8 annas : at 4 annas 3,117 acres. The quantity is large for so small a district, but there are many poor cultivators and some remote hilly tracts.

The 2,663 acres of Garden land call for no remarks in addition to those already made. The tax is Rupees 4,428. Miscellaneous 3,209 acres paying Rupees 5,085. No Grants of land as yet pay any revenue.

45. Statements III A for districts show that there are in Akyab 12 third class and 2 second class Grants under Government Rules paying revenue, all under the Rules of 1848. The largest of these is I am happy to say apparently under 1,200 acres of which the assessed area is under 900 acres. But the real areas of these grants are generally not known : some of them contain twice or more as many acres as the grant shows ; and as a rule it may be emphatically declared that it would be a real benefit to the district if we could resume them all. I have already shown who are the people that benefit by them, the grantees ; and they generally speaking do so by an oppressive and obnoxious taxation on their grass and wood forced upon villagers who have by usage and custom quite as much right to them as they. We derive Rupees 7,349 from an assumed area of 6,238 acres. I need not say we are here dealing only with the paying grants : there are many which are bringing in the so called *Pyoozoo Goungs* a good income which pay nothing yet, the period supposed to be required for clearing and preparing them for cultivation not having expired.

In Ramree we have only 4 of these paying grants : assumed area of the largest 679 acres. Total revenue Rupees 1,118. Total of assessed area 829 acres.

Sandoway has such—but not yet paying grants.

46. No. IV for Districts (Capitation). Akyab has 13,340 persons representing married families non-cultivators paying Rupees 5 each per annum. Total Rupees 91,700. And 21,824 persons representing married families cultivators paying Rupees 5—1,09,120. So that of the gross amount of this tax in this district, viz. Rupees 2,70,432, we raise two lakhs from married families who pay the highest rate. There are besides not far from 6,000 of these who pay Rupees 4. Another noticeable fact is that while 7,556 bachelors who are not cultivators pay the full rate Rupees 2-8 and 761 pay the next rate Rupees 2, there are only about 2,000 cultivating bachelors who pay the higher and only 376 who pay the lower rate.

The Deputy Commissioner collected Rupees 55 on account of Hill people ; the Superintendent Hill Tracts Rupees 2,264. Windowers also preponderate among the non-cultivators : 3,896 houses and 3,455 persons paid Rupees 10,768 house and land tax in lieu of Capitation tax : 6,717 persons were exempted on account of office, age, sickness, priesthood, &c., 1,208 persons hold unexpired exemption tickets and 402 received them during the year.

In Ramree we find that only 5,577 persons representing married families not cultivators paid Rupees 5 per head, while 12,546 of such persons, cultivators paid that rate : 918 of the non-cultivators paid Rupees 4 : 2,270 cultivators paid it. But non-cultivating widowers are more numerous than widower cultivators. 640 houses and 615 persons paid Rupees 1,831 house tax in lieu of this tax. Only 276 persons were

exempted for age and disease, and strange to say no Priests and no "old Yooa Groungs." There is a fair yield of this tax in this district, and indeed so I think is there in Akyab.

I cannot say quite so much for Sandoway, but we must bear in mind that here there is no Rupees 5 rate.

I notice here that 7,175 married cultivators pay Rupees 4 (the highest rate,) and only 1,425 married non-cultivators. I don't think that the exemptions in this district should be as they are in the ratio of 2 to less than 7 as compared with Akyab for "office," old age, &c. It is rather odd that Captain Plant should have 55 exempted office holders and Captain Pemberton 500; Captain Plant only 154 old men; Captain Pemberton 1,321: Captain Plant only 67 infirm from disease; Captain Pemberton 155. The house tax paid in Kyook-Phyoo may partly explain this, but a copy of these remarks will be sent to both Deputy Commissioners who will be called on to explain fully. We should collect our dues carefully and strictly, and relinquish no revenue except strictly according to rule. I can't help thinking however that more persons than have obtained exemption were entitled to it in Ramree. However the results on paper are very satisfactory.

No. V also for Districts,

	Acres.
I need only notice that a total of Paddy land of ...	... 8,440
Garden, ... ..	... 536
	<hr/>
Total, ...	8,980

have been granted in lots not exceeding 100 acres in the last 11 years. Last year nearly 3,000: previous year 4,238: all former years much less. I highly approve of this minor grant system. Thoogyees should be constantly encouraged

to exercise their powers under it. As too when they fall under assessment no remark seems necessary. The statement is sufficient for that purpose.

Ramree Paddy land in last 10 years	...	...	2,310
„ Garden „	...	...	129
Total,...			2,440

Last year a total of 609. Previous year 938. Year before that 606. All former years insignificant.

Sandoway last 5 years, Paddy	...	...	2,110
Garden	...	...	47
Total,...			2,157

Last year 348. Previous 977. 1865-66, 587. In this respect Sandoway compares well with Ramree.

48. No. VI. The Divisional Comparative Excise Statement.

On the principle that subjects which are reported on in separate reports require no report here, which is a rule recognized in the Chief Commissioner's Minute, I need make no remark here. (See remarks on Customs' Reports. Excise was not the subject of a separate report at that time.) There was a falling off of about Rupees 9,000 during the year from 1,11,546 to 1,02,281.:

Akyab district with a population of say 2,66,000 raised an Excise income of Rupees 97,000 or about 9d. a head, for every man, woman and child. Ramree and Sandoway together with a joint population of about 1,70,000 did not raise more than £520 sterling. In fact in ordinary years Akyab has raised 3 sovereign for every shilling raised by the other districts together. It will be different now with Opium and

Spirit Farms, which in moderation, where they are wanted, where people habitually use these articles and smuggle them if they cannot buy them, I advocate.

49. License tax, Divisional Statement VII. I have already reported fully on this tax under Statement II. I have discovered some apparent discrepancies in some of the Deputy Commissioner's Statements, but I believe this Statement may be relied on.

Class II.	6 persons yielded,	...Rupees	753
III.	15 "	... "	1,381
IV.	221 "	... "	2,972
V.	1,582 "	... "	2,465
V.	3,029 "	... "	10,002
Total Schedule A...			24,576
B...			3,010
Grand Total...			27,586

50. VIII. By Districts. These are merely the details of the figures already given in Divisional Statement II (Fees, Fines, Stamps, &c., under which I have fully reported above.

51. IX is Divisional Return of Remissions. The statement with its column of remarks speaks for itself, but I will note :—

Akyab is down for Rupees 880-15 on land only, viz. 439-8 acres, on account of loss by inundation and wrong assessments. Rupees 279-9 Capitation were wrongly assessed or resulted from casualties.

Ramree is down for only Rupees 61-15 on land, 167-10 irrecoverable in Capitation; causes, inundation, error and casualties.

Sandoway, Land Rs. 5-15, Capitation only 26 : causes the same : highly satisfactory. In fact the whole results are so.

52. X, Divisional. Return of Sales of Waste Land. Nothing; as must have been expected. So long as we give our land away so freely, in fact lavish it, we cannot expect to sell a rood. Our Land Sale Rules are a dead letter. I do not of course speak of towns. It is a suspicious circumstance that we have hardly had one, if one application for waste land for purchase at any time: yet when people can get it for nothing it is suddenly discovered to be valuable and men are disposed to undertake 10,000 acres at a time, and as many more as they can get.

53. XI, Statement of Business.

The "pending columns" are generally satisfactory, and a large amount of business has been got through. Cases and applications, &c. 7,069, of which 115 Revenue cases, &c. were in the Commissioner's Courts, 4,601 in the Akyab District Courts, 827 in Ramree, and 1,526 in Sandoway. Pending, 115 in Akyab is not very satisfactory. In Ramree and Sandoway there may be said to be nothing pending: (nothing whatever in Commissioner's Court.) In the Miscellaneous Statement at foot 650 Periodical Returns submitted by the Commissioner is a very noticeable item.

54. Statement XII. No one imprisoned in Akyab. Three in Ramree. Four in Sandoway. None more than a month.

55. XIII. You have already the particulars of this Marine Statement in a separate Report. I shall only notice

This year we had 128 British Ships in Akyab, Tonnage 76,881				
	7	"	Ramree,	" 750
Last year.	107	"	Akyab,	" 64,887
	3	"	Ramree,	" 382
This year,	42	Foreign and American,	Akyab,	" 38,012
Last year,	23	"	"	" 13,910

Of Asiatic craft in Akyab 165 against 196, and tonnage 13,829 against 15,128. Ramree 8 against 5, tonnage 395 against 269. Our total tonnage was 1,24,867 against previous year 94,576. Port dues Rupees 23,886 against 18,887.

56. This brings me to the last Statement No. XIV, Grants of Waste Land under the Rules of 30th March 1865.

None in Akyab: but some applications were preferred and are pending.

Ramree 1—2nd Class: acres ...	...	521	12	5
Sandoway do. ...	...	484	2	7
		<hr/>		
Total...		1,005	15	0

All applications that come before me shall have my fullest consideration. I shall especially bear in mind that to grant large tracts of country in large lots is a great stride towards the Zemindari system. This is I think an inevitable consequence: whether we shall have all its evils may be a question; some can undoubtedly be avoided. For instance it is to be hoped that the introduction of Act X of 1859 may never become necessary.

57. I have still to report on Local Taxes, (see Supplement to Statement II.) On Local Funds I cannot report, until I receive the accounts from the Accountant General as I have already represented.

Local Taxes not included in the Imperial Revenue. There are 8 heads. Port Fund, Municipal Fund, Bazaar, District Cattle Market and Pound, Ferry, Dispensary, Land Sale and Rent, and the 5 per cent Cess.

* They aggregated this year ...	...	Ra.	98,641
Last ...	...	..	82,107
		<hr/>	
		Increase...	16,434

EXTRACT FROM PROCEEDINGS IN THE FOREIGN DEPT.

Of this the Port Fund received, ...	Ra. 25,984
The so-called Municipal Fund, ...	" 8,943
Bazaar, ...	" 8,849
Cattle Pound, ...	" 5,768
Ferry, ...	" 8,502
Dispensary, ...	" 948
Land Sale, ...	" 1,452
5 per cent Cess, ...	" 43,101

The following are the increases and decreases :—

	Increase.	Decrease.
Port, ...	Ra. 5,283	
Municipal, ...	...	... Ra. 1,104
Bazaar, ...	744	
Cattle Pound, ...	...	... " 958
Ferry, ...	803	
Dispensary, ...	...	... " 2,683
Land Sale, ...	1,276	
5 per cent Cess, ...	13,533	

The increase under Port Fund is easily explained by the increased trade. This fund is separately reported on in the Marine Report. The so-called Municipal Fund of Arakan, though there are no Municipal taxes, is made up of the following items credited to it yearly :—

Lease of Ferries,
Hack Carriage Licenses,
Passenger Boat Licenses,
Wholesale and Retail Excise Licenses, .
Cattle Pound Fees and Fines,
Contributions from Government,
Nuisance Fines,
Voluntary Contributions from Inhabitants.

Some of these items were less productive last year.

1. On the Port Fund I have sufficiently remarked.
2. Municipal, Akyab town. The receipts from all the small items just mentioned were Rupees 8,340 against Ru-

pees 9,853 in 1866-67. The Town Magistrate ascribes this to the falling off of the receipts in the "Voluntary contributions for conservancy purposes" which fell from Rs. 2,592 to Rupees 400. Under some of the heads there was of course an increase. Akyab district none. Ramree, increase Rupees 140 from 12 instead of 11 months. One Retail license caused the increase of 150 Rs. in Sandoway.

3. One new District Bazaar in Akyab brought in Rupees 920.

The Akyab Town Bazaar fell off a little but it is not worth while searching out the causes which appear to be occult for such trifles. Trade is said to have been less in one Bazaar, and the Main Bazaar is in an abominable condition from disrepair. Ramree decrease, Rupees 181 from revision of rates. Sandoway, an increase of Rupees 255. The Bazaar is increasing in favor and promises well.

4. Cattle Pound collections fell off Rupees 958 in Akyab, attributed by the local officers to the large loss of cattle by disease. Ramree and Sandoway insignificant.

5. Akyab District Ferry receipts increased Rupees 502; this year being a month longer: Ramree, decrease Rupees 240; Sandoway insignificant.

6. Dispensary. The falling off of Rupees 2,917 in Akyab resulted from a smaller number of paying patients resorting to the Hospital, apparently owing to a healthier season. The receipts fell from Rupees 3,626 to Rs. 709. Ramree, 1st year, subscriptions Rupees 234. Sandoway nothing.

7. Land Sale. Land in Akyab town, where alone this fund is raised, was sold to the extent of Rupees 1,276 more than in last year when only Rupees 176 were realized.

8. The 5 per cent Cess I have to explain an increase of Rs. 13,538. This is really little more than nominal.

The local officer says of the Akyab Fund: "The increase shown (viz. Rupees 9,617) is the balance of last year's receipts credited during the year under report. The Cess collection for 1867-68 when collected in full will be found to be less than that of last year owing to there being a decrease in the Land tax upon which the Cess is collected at the rate of 5 per cent."

Ramree.	{ 1866-67,	...	Rs. 4,337
	{ 1867-68,	...	" 7,322
<hr/>			
Increase...			<u>2,985</u>

The Deputy Commissioner says: "This 5 per cent Local Cess in this district is levied on Land and Fisheries, and the collections during the past two years were as follows:—

" In 1866-67,	...	Rs. 5,704	8	6
" „ 1867-68,	...	" 7,322	5	3

" Showing increase Rupees 1,617-12-9, owing to the loss in collection from the large remission of Land tax in 1866-67."

The Deputy Commissioner however appears to be wrong in his figures. Taking the Accountant General's figures for last year I find that there is an increase of about Rs. 3,000 in Ramree. Thus :

1866-67,	...	...	Rs. 4,337
1867-68,	...	...	" 7,322
<hr/>			
Increase...			<u>2,985</u>

There is a trifling discrepancy (about Rupees 5) between my figures and those given by the Deputy Commissioner of Akyab.

Sandoway. My figures show

1866-67,	Rs. 1,875
1867-68,	„ 2,843

Increase...968

and correspond with the Deputy Commissioners.

The increase is thus: “the amount realized by the 5 per cent Cess in 1867-68 was Rupees 2,843-15-9, an increase of Rupees 968-15-3 over 1866-67. Of the sum realized, however, Rupees 484-9-7 was the 5 per cent Cess on the balance of the Land Revenue Demand of 1866-67 which remained outstanding at the close of the official year and consequently was credited after the 1st April 1867. It appears as part of the revenue of 1867-68, though more properly speaking it belongs to 1866-67.”

It will not I hope, indeed I am sure, be expected that my remarks on Local Taxes and Funds should be complete here. The Chief Commissioner's 16th paragraph describes that the Local Funds' Reports and Returns are to be entirely distinct and separate. I have received the District Reports but without the Accountant General's Accounts I do not see how I can submit a complete report. In practice these Reports have always been submitted later than the Revenue Report.

58. Paragraph 22 of the Chief Commissioner's Minute requires a report on the merits of Officers,

Major Spilsbury, Akyab district, is a conscientious steady worker. The people of the district of Akyab are more litigious and less easy to manage perhaps than in other parts of Burma, and he appears to have a good deal of work to get through.

He has a very experienced hard working Assistant in Mr. Hind, who thoroughly understands the people and is most patient and painstaking. Whatever I get from him is thoroughly done.

Mr. C. D. C. Lloyd is intelligent, zealous and industrious, and appears to have a good knowledge of his duties.

Mr. Hunt is a good and deserving Officer, and Moungh Kula, Extra Assistant Commissioner, is I think a good old servant of Government and a man of influence.

Major Spilsbury speaks very well of his Ahkwon Woon Ikram Ally.

Captain Plant, Ramree, is a very good District Officer.

He speaks highly of his Ahkwon Woon, who appears to be well fitted for the post.

Captain Pemberton is an intelligent and good Officer; and he also speaks well of his Ahkwon Woon, and I think rightly.

59. Embankments. This follows next in order (para. 23 of the Chief Commissioner's Instruction Minute).

None have been formed in this Division during the year of report. Some in Ramree are receiving attention but they are old works.

60. Settlement operations.

(Your letter No. 470-508 Revenue of 7th February 1868).

I have first to submit the following general remarks:—

All the Officers concerned have I beg to assure you fully shared the Chief Commissioner's anxiety that a Lease system should be introduced throughout the country upon the basis of a complete understanding with the people and in a man-

ner thoroughly acceptable to them. I have no hesitation in saying that so far as I can judge this object has been carried out as fully as it was possible to do so. I drew up carefully considered and detailed instructions for the Officers concerned, based upon the Chief Commissioner's Rules, and I have been in frequent communication with the Deputy Commissioners and Settlement Officer on the subject. I have also visited both of the Southern Districts during the course of operations, and spent two days in Captain Plant's camp in the Ramree district, where I had the opportunity of satisfying myself that the people there entered into the measure heartily and with a full knowledge of the subject: and I have every reason to believe that in the more advanced district of Akyab leases were sought after and taken with avidity. In Sandoway the people have rather hung back, but recent reports inform me that the example of Ramree has been infectious and that the Deputy Commissioner will be much more successful next season.

61. I have first to observe that Lieut. Strover, Settlement Officer of this district, arrived here on
 Akyab. 31st January last and commenced operations immediately. He has worked very hard and steadily, and has I think done a remarkably good short seasons work. He has settled 73,308 acres in 12,924 leases, generally for 10 years. The results are brought down to the 15th May and not only to the end of the official year.

I give the following copious extracts from the Deputy Commissioner's report, which I trust embody all the information which the Chief Commissioner is likely to require:—

"Settlements were made throughout the whole of the Naaf, in which there are 4,269 cultivators
 Akyab. of Paddy Land and Garden Land which aggregate 25,000 acres.

" In the township where the cultivators are mostly Bengallies, Settlements were taken with avidity—23,171 acres were leased on 4,690 applications, mostly for a period of 10 years.

" The next attempt to introduce the Settlement was made in Ooreetoung West, where there are 4,183 cultivators of Paddy Land and Garden Land, which aggregate 44,642 acres.

" In parts of this township, owing to the greater loss, many people had suffered from the cattle disease, and their fear that should their land be leased no remission on account of their being compelled to leave a large portion of their lands uncultivated would be made, leases were not so readily accepted." But Lieut. Strover has informed me that he carefully explained to the people that remissions would be granted in deserving cases. The Chief Commissioner's final orders dated 23rd April last had not then been received. " There were 5,738 applications for leases for 35,429 acres, generally for a period of 10 years.

" By my advice (Deputy Commissioner of Akyab) Lieut. Strover then returned to Rathaidoung and attempted the introduction of Settlements there—owing to his having to come in and take up the Magistrate's Office on the 15th instant, he was only enabled to complete the attempt in 7 circles—in them there are 1,656 cultivators of Paddy Land and Garden Land which aggregate 15,859 acres. Here leases were readily taken—there were 2,496 applications for 14,708 acres, generally for periods of 10 years. As you are aware no Settlement operations were commenced till February, when owing to ill-health I was obliged to take leave of absence. Before leaving, on the information I then had, I had recommended they should be attempted in the Naaf and then in Ooreetoung West, as I had understood that much land was

uncultivated owing to cattle disease in Rathaidoung. This I found was a mistake."

62. Captain* Plant, Deputy Commissioner, states that when he took charge on the 8th January 1868 there was not "a single acre under term Settlement," although rates had been revised and rules regarding leases made known to the people, which was a good beginning; but that up to 31st March last he settled about 12,890 acres on a 10 years' lease—which considering that he had no Assistant was a very good short season's work: all on 10 years' leases.

63. Captain Pemberton, Deputy Commissioner, states that a general revision of the rates on land was first carried out concurrently with a settlement by leases in 1885-66, that nothing was done in 1866-67 owing to the damage to the Crops by the Cyclone of November 1866; and that during 1867-68 he carried it out (i. e., the revision of rates, an essential preliminary), in the remaining circles of the centre township. He revised the rates in 5 circles in the northern township, upon an area of 3,428 acres in 162 quongs. He effected 51 leases for 753 acres, the leases being taken in nearly every instance by cultivators whose land lay on the outskirts of the quongs, whereby they obtained the benefit of extended cultivation rent free for 10 years; the other cultivators being generally averse to leases.

64. As regards the "abstracts of the reports of adjustments of rates," I suppose this means merely that I am to show what adjustments have been made. The second point you mention is the number of leases, and the third and last is the quantity leased.

There were no adjustments of rates in Akyab. These were all effected in good time, two years ago, by a very experienced and painstaking Settlement Officer, Mr. J. Treacy, assisted by the experienced Assistant Commissioner Mr. Hind.

There were the following adjustments in Ramree :—

1866-67.		1867-68.	
		1st year of Settlement operations.	
Acres.	Amount in Rs.	Acres.	Rs.
18,471	4,685	1,695	657

Sandoway :—

1866-67.		1867-68.	
Acres.	Rs.	Acres.	Rs.
939	508	470	225

The Deputy Commissioners of the two last districts who are carrying on their Settlement work unassisted are effecting the necessary adjustments simultaneously with the leases.

Number of leases were :—

Akyab, to close of official year,	...	5,532
Ramree do. ...	...	10,469
Sandoway do. ...	...	1,254

The quantity leased was :—

Akyab, 	29,817 acres.
Ramree, 	12,895
Sandoway, 	5,238

I have to add a few words upon the form of districts which accompanied your Settlement letter under reference.

This form contains 5 columns. Number of acres in 1866-67 leased or not. In 1867-68, Number of acres on

which assessment was reduced :—Number of acres on which increased :—price of paddy in chief towns. Regular Statements No. 3 for districts on which I have commented at length give the information required for the two first columns. Major Spilsbury enters by mistake grant lands as settled lands at foot of his Statement.

I have given above information for the 3rd and 4th columns. The price of paddy is given in the district forms as required (from 50 to Rupees 70).

These Statements for districts were submitted with my letter No. 57 of 26th May last. Please note that Major Spilsbury has mistakenly noted some grant lands as settlement lands.

65. I have prepared a Statement of reconciliation of discrepancies between the figures of the Statements submitted with the Sketch Revenue Report and those now submitted, to which I solicit attention.

I have the honor to be,

Sir,

Your most obedient Servant,

J. F. J. STEVENSON,

Commissioner of Arakan.

No. 186.

To

THE COMMISSIONER
ARAKAN DIVISION,

AKYAB.

Dated Akyab, the 16th June 1868.

SIR,—I have the honor to forward the following Annual
Revenue Report of the District for 1867-68:—

PART I. IMPERIAL REVENUE.

	1866-67. Acres.			1867-68. Acres.			Increase. Acres.			Decrease. Acres.		
Under Cultivation,	3,06,349	14	11	3,02,072	11	9	...	...	...	4,277	3	2
Paying Tax, ...	2,99,247	5	9	2,93,091	13	11	...	...	...	6,155	7	10
Not paying Tax, ...	7,102	9	2	8,980	13	10	1,878	4	8	...	...	...

2. In the Land paying tax there is a decrease.

3. In the Land not paying tax there is a fair but less increase than it was in 1866-67—this is owing to fewer pattas having been applied for on account of cattle disease which rendered cattle so scarce.

4. There were 706 pattas for 2,858-4-7 acres of Paddy Land, and 39 pattas for 91-14-11 acres of Garden Land issued in 1867-68. In 1866-67 of the first there were 1,287 pattas for 4,326 acres, and of the second 42 pattas per 93 acres.

5. Table A. attached shows the pattas that were in force in 1867-68, those issued in that year, and those that became then taxable. Of these 33 pattas were issued by the Deputy Commissioner for 371-10-5, and the remainder by the Kyonoks, against whom there has been no complaint made for improper application of the power invested in them for granting pattas for small plots.

6. The periods for which exemption is given is shown in Table A., and in Table B. the townships in which they were given,

The increase and decrease in the different descriptions of cultivation is as below ;—

AREA AND DESCRIPTION OF LAND PAYING TAX.						
	Grants.	Paddy Land.	Garden Land.	Toungya measured.	Other Toungya.	Miscellaneous.
	Acres.	Acres.	Acres.	Acres.	Acres estimated at 2 acres a dah.	Acres.
1866-67, ...	4,668	2,65,580	17,177	1,355	6,462	3,951
1867-68, ...	4,678	2,58,488	17,415	1,664	6,856	3,988
Increase...	10	...	238	309	394	37
Decrease...	...	7,092	...	...	...	...

7. During the year one grant of 621 acres (taxable 465 acres) in the Mengbra township became taxable, and two* others became liable to the increased rate of tax, but Patana grant of 607 acres (455 acres taxable) was thrown up by the grantee—it is a hilly tract, and certainly did not pay the grantee to cultivate it whilst paying revenue.

8. The decrease in the Paddy Land is attributable mainly to the great 'mortality of' cattle in the district. The disease prevailed there throughout the year, and during which period, a very large number were taken ill, and not less than 53,441 died—this has been reported on in the Population Report of 1867.

9. In Garden and Miscellaneous Cultivation there is a fair increase in the area, so also in the Toungya Cultivations,

in that of the measured, it is 309 acres, certainly not so great as in 1866-67, but in the other toungya there is a larger increase of 394 acres, whereas in 1866-67 there was a decrease of 1,404. It is difficult to assign any reason for this change as it appears to me that it must be more profitable to cultivate measured toungya at 4 annas the acre than other at 1 Rupee the dah, when seldom more than 2 acres is really cultivated, except that the 4 annas toungya rate is only current in certain kyehs. In all of these there is an increase in the tax of Rupees 818-8-7 over the receipts of the previous year.

10. The price of Rice in 1867-68 was rather low, as the demand for it, was very much less—its average rate at Akyab was 42 to 50 Rupees per 100 baskets of 13 to 14 seers, but labor has been more abundant owing to the Chittagong Tea Plantations having generally failed, and the rates for ploughing and reaping in the district were proportionately lower.

11. There was no reduction of rates in Land tax in 1867-68, nor was any land paying tax leased.

12. The Table below shows a comparison of the Land cultivated in the 4 Town Circles, Mroma, Shoay-bra, Koogree and Boddawmau :—

Years.	Paddy Land. Acres.	Garden. Acres.	Miscellaneous. Acres.
1866-67, ...	235	867	44
1867-68, ...	818	814	44
Increase...	78	...	...
Decrease...	...	53	...

13. The increase in the Paddy land is fair considering that there is not much land for this cultivation there.

14. The decrease in the Garden land is accounted by a tract of land at Shoay-bra which paid tax in 1866-67 as Garden

land being cultivated this year with Paddy and so taxed—this has partly been the cause of the increase in the Paddy land.

15. Miscellaneous cultivation remains the same.

16. During the year no grants were made but three applications were received, one from Mr. Jas. Dickie, one from Mr. Fairly, and the other from Dr. Mountjoy, jointly with Mr. G. Bulloch—these are all applications for very large grants, and are still under consideration—the measurement and enquiries not being completed; further, the applicants have made some changes amongst themselves, as it has been decided that a grant can only be given in the name of one.

17. Two grants in the Kolladai and Oorcetoung East townships were resumed in 1867-68, under Rule 7 of the Rules of 1841, as the grantees had failed to bring a sufficient area under cultivation, and were holding the land to the prevention of others cultivating—their areas respectively are 836 and 686 acres.

18. Grantees are still lax in making their payments. Notices in 22 instances had to be issued for the instalments due.

19. There has been no sale of Waste Land in the district during the year.

20. The amount of Land tax remissions are thus—

On account of inundation,	Rs.	106	11	5
Wrong measurements and double assessments, &c. „		774	8	7
Total Rs...		880	15	0

which is 338-12-1 less than that of the previous year; but still I consider the amount very large, as this year remission on account of inundation is very small. Circular orders have

been issued to the Township Officers to warn the Kyonoks to be more careful in future, and not make double assessments.

21. Test measurements have been made in all the townships except the Naaf.

22. In Rathaidoung the measurements have not been received.

23. In Qorectoung West there were 32 tests in 16 circles, and further enquiries called for in 8 instances in 6 circles.

24. In Mengbra, there were 28 tests in 14 circles, and further enquiries called for in 5 instances in 4 circles.

25. In Ooreetoung East there were 32 tests in 16 circles, and further enquiries were called for in 6 instances in 5 circles.

26. In Kolladan there were 14 tests in 7 circles, in 2 instances in 2 circles further enquiries have been called for.

27. In Mhrohoung there were 38 tests in 19 circles; in this township the discrepancies have been many—no less than 21 amongst 13 circles.

28. In Kyelet there were 10 tests in 5 circles, no discrepancies of any amount were there found.

29. These tests, made as they are indiscriminately, would show that generally the measurements are pretty accurate.

SECTION II. CAPITATION TAX.

YEAR.	Tax on Married	Tax on Single.	Total.	Tax at 5/ & 2/8	Tax at 4/ & 2/	Tax at 3/ & 1/8	Tax at 2/ & 1/	Tribute	House tax in lue.
1866-67	2,28,411	33,967	2,62,378	2,23,730	34,598	3,718	9,742	55	10,786
1867-68	2,36,267	34,165	2,70,432	2,30,977	31,970	4,077	8,408	55	10,768
Increase	7,856	198	8,054	7,247	...	359	...	...	...
Decrease	...	...	...	...	2,628	...	6,384	...	18

30. The above table shows a net increase of Rupees 8,054—the increase is due to a large immigration from Ramree district, and the natural increase of taxable persons, and marriages occurring, and appears to be very satisfactory. The decrease is only a nominal one, and arises from the transfer of a large portion of the Kolladan township to the Superintendent of Northern Arakan, by whom the people will be taxed. The increase is, deducting the nominal loss of Rupees 8,962 from the tax of 1866-67, 3.10 per cent.

31. The small decrease in the House tax in lieu of Capitation tax is from some of the large houses having been reduced in size, and certain squatters at Buddawmakhan having had to leave the place—these were coolies of the Trigonometrical Survey.

32. Tribute was received this, as it was last year, from the same Hill villages of Zotrop circle; and the amount (Rupees 55) is also the same as it was in the previous year.

IMMIGRANTS AND EMIGRANTS.

FORM 40.

33. The number of immigrants has increased, and of emigrants decreased, as compared with the previous year.

34. The number of immigrants in 1867-68 were 4,943 against 1,410 in 1866-67, and of emigrants 1,062 against 3,005 in that year.

35. Of these, 1,511 came from Bengal, and 80 from Upper Burma, the remainder from Ramree and Sandoway. These immigrants represent only 1,606 taxable males.

36. Exemption Tickets were issued to 403 applicants, or 47 more than were given in the previous year.

FISHERIES.

37. In this, the net tax, there is a small decrease of Rs. 387—this arises from the rates of previous years, which were more favorable to Government on the whole, than the present ones, not having been changed till September 1866. Consequently in 1866-67, in which there were 11 months only, in the months of May, June, July and August, Licenses were taken out at the old rates, and for the remaining 7 months, at the new, but during the whole of 1867-68 the revised rates prevailed.

38. In the number of Licenses issued there was an increase of 4.

SECTION IV. SALT.

39. No tax was collected under this head in 1867-68, as the manufacture did not prevail.

SECTION V.—FOREST PRODUCE OR EDIBLE BIRDS NESTS.

40. There is an increase of Rupees 25 under this head—in 1866-67 this was not sold, but in 1867-68 the birds which deserted the place having returned, the right to collect for three years was put up to auction, but brought only Rupees 25.

SECTION VI.—MISCELLANEOUS. EXCISE.

41. This has been fully reported on in the Excise Report No. 54, dated 28th April 1868.

FOREST TIMBER.

42. As the Township Officers are unable to report to me till after the end of May, on account of the license holders being allowed to remove their timber until then, a full report cannot yet be made, but a separate report will shortly be submitted. I believe it will be found that all the trees

paid for have been felled and removed. There is an increase of Rupees 29 over the receipt of the last year under this head, vide my Report No. 43, dated 17th April 1868.

FINES AND FORFEITURES.

43. Fines and Foreitures of

1867-68,	...	Amount to Rs.	18,579
1866-67,	...	" "	22,082
			<hr/>
			Decrease Rs...3,503
			<hr/>

44. The amount of the Revenue Fines

In 1867-68,	...	...	Rs. 1,851
In 1866-67,	...	...	" 2,310
			<hr/>
			Decrease Rs...459
			<hr/>

The decrease under these two heads would show that fewer offences have been prosecuted.

45. Unclaimed Property sold—

In 1867-68,	...	...	Rs. 1,834
In 1866-67,	...	...	" 1,732
			<hr/>
			Increase Rs...102
			<hr/>

The increase is small—the year 1866-67 consisted of 11 months only accounts for it.

FEES ON CRIMINAL PROCESSES.

46. The total under this head in 1867-68 is 3,062 against 2,923 in 1866-67, and were collected in the Courts noted below:—

EXTRACT FROM PROCEEDINGS IN THE FOREIGN DEPT.

	YEAR.	Deputy Commissioner's Court.	1st Assistant Commissioner's Court.	2nd Assistant Commissioner's Court.	Extra Assistant Commissioner, Nasik.	Extra Assistant Commissioner, Kolladan.	Honorary Magistrate, Trestkay.	Rathaidoung.	Mrohoung.	Chorectoung East.	Chorectoung West.	Mongbra.
Process Fees, ...	1867-68, ...	7 0 3	8 190 12	170 0 264	8 161 0	395 12 614	8 890 0	271 8 392	8			
	1866-67, ...	12 0 35	12 132 8	168 8 99	8 253 8	320 12 667	8 837 8	337 8 311	0			
Police Serving Fees, ...	1867-68, ...	4 8 2	4 40 10	49 8 90	14 21 4	170 13 194	0 287 14	165 10 240				
	1866-67, ...	2 8 0	12 47 4	30 2 36	2 52 4	115 6 206	10 62 10	122 13 106				
Process Fees, Increase, ...	...	...	58 4	1 8 165	0	...	75 0	...	202 8	...	81 8	
Police Serving Fees do. ...	...	2 0 1	8	19 6 54	12	...	55 7	...	225 4	42 13	133 14	
Process Fees, Decrease, ...	...	5 0 32	4	...	...	92 8	...	53 0	...	56 9	...	
Police Serving Fees do. ...	...	...	6 10	...	...	31 0	...	11 6	...	...	...

The increase and decrease is trifling and calls for no particular remark—the total of the two shows a net increase of Rupees 829.

PREMIUM ON BILLS.

47. This source of Revenue is now done away with owing to the introduction of the Money Order System.

SAVINGS FROM PAY.

48. None are shown under the present system.

MISCELLANEOUS.

49. These receipts are shown in the Table below :—

YEAR.	Jail Manufacture.	Schooling Fees.	Empty Boxes sold.	Revenue Record Fees	Other items.
1866-67, ...	4,448	1,425	30	20	816
1867-68, ...	4,371	1,650	26	28	1,267
Increase...	...	225	...	3	451
Decrease...	77	...	4	...	...

The item 1,267 is Police serving fees.

POSTAGE STAMPS.

50. The value sold was Rupees 9,536 in 1867-68 against Rupees 7,334 in 1866-67—this increase may be attributed to a greater amount of business having been carried on. Trade was more flourishing.

STAMPS.

YEAR.	SALE IN THE DISTRICT.					STAMPS SOLD.									
	Receipt.	Bill of Lading and Exchange.	Judicial.	Stamps.	Penalties.	Class.	Akyab.	Nas.	Kolladan.	Honorary Magistrate.	Rathaidoung.	Mrohung.	Coreetoung West.	Coreetoung East.	Mengbra.
1867-68,...	710 8 0	...	32,634 15 7,559 2200 12	...	...	{ Judicial, 1867-68, Adhesive.	20,333 0 2,974 8,1,148 7	...	...	...	1,533 0 2,894 3912 13	...	...	1,242 4 1,597 12	...
1866-67,...	556 14 2	...	25,747 10 5,541 2545 0	...	...	{ Adhesive,	673 13 12 8 2 5 ...	...	...	...	7 9 5 0 0 9 3 15 4 13	...	...	...	...
Increase...	153 9 10	...	6,887 52,018 0	...	...	{ Judicial, 1866-67, Adhesive,	15,639 3 1,932 10 789 3	...	...	...	1,302 0 2,989 11,559 8,1,181 15 1,392 14	...	...	...	...
Decrease.	...	...	...	...	344 4	{ Adhesive,	517 8 10 0 1 7 ...	...	...	...	143 0 3 5 3 4 5 15 3 9	...	...	...	...

51. This has been reported on fully in my Number 80, dated 8th May 1868—the net increase is Rs. 9,381-13-8.

LICENSE TAX.

52. The amount collected for the year was Rs. 29,620—of this sum Rupees 1,800 was from salaries and the balance from non-officials—of the former sums Rupees 27,820 have been collected in the following townships, thus—

From the Naaf,	238	0	0
„ Rathaidoung,	982	8	0
„ Ooreetoung East,	818	0	0
„ Kolladan,	1,295	0	0
„ Mrohoung,	3,583	0	0
„ Ooreetoung West,	646	8	0
„ Mengbra,	4,876	0	0
„ Kyailat, excluding the 4 Town	*		
Circles,	103	0	0
„ 4 Town Circles,	15,478	0	0

53. This is the first year of the tax, and as might have been expected the collection has not been made so smoothly as it will I hope hereafter be. In the Ranwa circle of Mrohoung, and the Kretching and Alaigyon circles of Mengbra there is the value of some tickets still unrealized, some of which will I have no doubt be shortly received—for this delay the Myo-oks of those townships are more to blame than the Kyonoks, as they did not issue the tickets till after great delay, the idea being that the tickets should all be issued on one day instead of as fast as practicable—hence a Kyonok who had sent in his assessment quickly gained nothing by it. This will be hereafter prevented and monthly reports showing the License tax operations submitted.

54. If I may be allowed to express an opinion I would say that appointing Kyonoks* who receive a commis-

* License tax of district about Rs. 12,800. Commission to Kyonoks at present Rs. 1,196. As recommended commission to Kyonoks at 5 per cent 595, 3 assessors for 3 months at Rs. 60 each Rs. 540.

sion to be assessor is injudicious—the commission makes it their interest to assess as many and as highly as possible. I think there would be less illegal exaction if 3 paid assessors were appointed.

The district not including the town might be divided into three quarters, and the assessments made therein, within three months, their returns as soon as complete would be sent to the proper Township Officer by whom appeals against the assessments would be heard within the prescribed time. After this tickets would be delivered to the Kyonoks for collection only, their commission for this need not exceed 5 per cent or one half of that now given, the remainder would go for the assessor's pay for the three months in making the assessments—the assessor would obtain information from the Kyonoks and others. If this would render the tax less productive, it would doubtless render it less objectionable to the people.

SECTION VII.

The Table Imperial Revenue as compared with 1866-67 is thus—

HEAD.	Collection, 1867-68.	Collection, 1866-67.	Increase.	Decrease.
Land Revenue, ...	5,50,086	5,91,421	...	28,665
Capitation Tax, ...	2,70,432	2,62,378	8,054	...
Tribute, ...	55	55	...	...
House Tax, ...	10,768	10,786	...	18
Excise, ...	97,473	1,06,561	...	9,088
Edible Birds Nests, ...	25	...	25	...
License Tax, ...	23,901	...	23,901	...
Net Tax, ...	6,177	6,564	...	387
Customs, ...	4,42,709	3,14,844	1,27,865	...
Marine, ...	775	5,225	...	4,450
Miscellaneous, ...	82,216	74,772	7,444	...
Total...	14,84,617	13,62,606	1,67,289	42,608

55. This comparison is as a whole satisfactory—the main cause of the increase are the Customs, next to that License

tax, and then Capitation tax—the great decrease is in the land—this would be a serious evil did we not know that it arose not from bad Government but from a cause over which man has little or no control—an epidemic amongst the cattle which destroyed them by thousands—it is then only a temporary cause which one may hope will disappear as speedily as it arose—the next great decrease is in the Excise; but for this source of revenue the year was of 11 months only, and even here, a review of the 5 previous years shows an increase on that of 1862-63 and 1863-64, the last years of the old system, whilst it is but Rupees 571 short of the Excise revenue of 1864-65, the first year of the present system.

56. The decrease in the Marine will be explained by the Master Attendant, and the other two items of decrease are but trifling.

57. In Miscellaneous receipts which are composed of those detailed in Form A, together with those under Stamps, Forest and Postage Stamps, there is also a large increase.

SECTION VIII.

Remission of Revenue.

YEAR.	Land Revenue.	Do. by Grants resumed.	Capitation Tax.	House Tax.
1867-68, ...	880 15 ...	... ..	258 8 ...	21 1 3
1866-67, ...	1,219 11 1	... ..	314 18 6	2 5 6
Increase...	... ..	... ..	... ..	18 11 9
Decrease...	338 12 1	... ..	56 5 6	... ..

58. Under Land Revenue explained in para. 20, the exemptions are lower than in 1866-67.

59. Under Capitation tax as explained in Form 37 it is also less. Under House tax there is an increase, but the item is altogether small, it arises owing to the personage which hitherto paid the tax having been exempted by an order of the Officiating Commissioner.

60. There were 461 Capitation tax exemption tickets issued on account of old age and disease, 77 more than that issued in the previous year.

The total out on that account in 1867-68 were 4,214, and on account of holding office and other grounds excluding immigrants were 2,503.

61. These exemptions are now issued on the recommendation of Township Officers, who appear to perform this duty generally with due care and circumspection.

BALANCE.

62. There is no balance outstanding on account of any revenue.

63. No Kyon-oks during 1867-68 were guilty of embezzlement. But the Kyon-oks of the Kyons* noted marginally were very lax in the bringing in of their revenue, and were severely reprimanded.

CIRCLES.	TOWNSHIPS.
* Preng Proou,	Naaf,
Tharai Konbay,	Do.
Tseing Deing,	Rathaidoung,
Rengyon,	Ooreetoung West,
Kret Tseing,	Mengbra,

SECTION X.—DEFAULTERS.

64. There were no persons committed in 1866-67 for non-payment of revenue, but proceedings were taken against 297 in the different Courts—of these 277 were decided at the close of 1867-68. This is an improvement on the previous year when 392 were proceeded against.

PART II.—LOCAL TAXES.

65. A Report on these taxes has been written.

PART III.

66. Settlement operations were conducted this year by Lieutenant Strover in the Naaf, Ooreetoung West and Rathaidoung; in the two former townships he completed the work as far as practicable, in the last in 7 circles only; the result

showed the people were generally willing to accept leases for 10 years.

67. Owing to Lieutenant Strover not reaching this till the 31st January, more of the district could not be settled. A summary of the result is all I can at present give, as detailed accounts have not yet been received.

68. In the Naaf, where the cultivators are generally Bengallees, out of 25,009 acres of Paddy and Garden Land 23,171 were settled.

69. In Ooreetoung West the people having suffered much, from the cattle disease destroying their cattle, were not so willing to take leases, but out of 44,642 acres 35,429 were leased.

70. In the 7 circles of Rathaidoung, there are 15,859 acres—of these 14,708 were leased.

71. This result I consider very satisfactory, especially as a commencement—next year it is probable that in the remainder of the district leases will be very readily accepted.

72. During the cold season I was able to make but one short tour to Ooreetoung West, Mengbra, Mrohoung, Kolladan and Ooreetoung East, when several attacks of fever compelled me to apply for leave. During the months of February and March I was absent, and found on my return Mr. Treacy the Magistrate, who had acted for me so ill, that he was obliged at once to proceed to England. I was then called on to carry on the Magistrate's duty in addition to my own till 15th May, when Mr. Strover took the appointment—this has prevented me making any further tours.

73. I found the Myo-okes and Extra Assistant Commissioners, whose Courts I visited, conducting their duties properly, and their records, and books well kept—the people

too appeared satisfied and thriving, and the crops looked well—the cattle disease had generally disappeared, but I regret to say it still lingers in some parts of Mrohoung and Ooreetoung East.

74. Dr. Mountjoy is not increasing his Tea cultivation, but has got many Bangallees to settle on his grants and is now desirous of obtaining others;—he finds holding the land as a Zemindar more remunerative than Tea growing; indeed so remunerative that not only he, but Messrs. Dickie, Fairly and Bulloch are all desirous of becoming grantees, and as their taking up the lands and advancing money for its clearance will induce Bengallees to come in and settle down on them and thus form a permanent interest in the soil—it seems that it would be advantageous for Government to encourage the idea.

75. I regret to say that the Carolina Rice seed turned out a failure, none germinated, whether with Dr. Mountjoy or natives.

76. The Shiraz Tobacco has also failed—of the small packet of seed sent to Dr. Mountjoy, the letter but not the seed reached, and as he did not inform me about the non-receipt till I made enquiries three months subsequently, I am unable to discover why it miscarried.

77. The other packet of seed was given to the Kretken-dine kyounk, but owing to the lateness of the season but 30 plants came up—of the result of the gathering and the value of the leaves I have not yet heard.

78. In Revenue letter No. 33, dated 17th April 1868, I have already reported at length on the Subordinate Officers of the Commission in this district—no further remarks are therefore now called for.

79. The Head Clerk, Mr. Olivero, having taken to drinking, was dismissed by Mr. Treacy—it was immediately after this discovered that he had made many false entries in his Money Order Accounts, and appropriated Government Money—as he had proceeded to Rangoon a warrant for his arrest was issued, and he was brought here a Prisoner; on questioning him he admitted to some extent his offence, and as it appeared to me then that the Controller of the Money Order Accounts could only have been deceived so long by forged Bank receipts having been sent him as vouchers, I was about to address him and call his attention to the vouchers, when the next day or so a Mail from Calcutta brought some Bank receipts from the Controller for verification, and these were all found to be altered—200 Rupees having been altered to 500 Rupees in several instances. The prisoner is now undergoing his trial before the Magistrate. I found also on my return that an important printed Circular, with instructions from the Money Order Controller, sent I am informed in December 1866, had been kept back from me by Olivero—into this matter I am now enquiring.

80. The other Treasury and Revenue Clerks have fulfilled their duties satisfactorily.

81. The Akwon-woon Ikramally I find intelligent, attentive, and that his duties are properly conducted.

82. The Kyon-oks' Returns have been accurately and neatly kept.

83. The Registers of this Court are kept correctly, those of the Subordinate Courts at Akyab when inspected were also found regularly written up.

84. The Court Land Measurer, Ray Paw Thoo, has been much employed in making test measurements in the Ra-

thaidoung, Ooreetoung West, Mengbra, Ooreetoung East, Kolladan, Mrehoung and Kyaillet townships, and has discharged his duties satisfactorily.

85. I trust this Yearly Revenue Report will be considered full and complete.

I have the honor to be,

Sir,

Your most obedient Servant,

E. J. SPILSBURY,

Deputy Commissioner.

A.

	PADDY LAND.						OTHER LAND.					
	No.	Area.					No.	Area.				
		Acres.	A.	P.				Acres.	A.	P.		
Pattas not taxed in 1867-68,	1,276	5,586	7	6		85	185	4	11			
Do. issued do.	706	2,858	4	7		39	91	14	11			
Do. that became taxed,	224	1,066	10	2		2	55	4	8			
Total...	2,206	9,511	6	3		126	332	8	6			

	PADDY LAND.								OTHER LAND.			
	7	6	5	4	3	2	1		12	10	8	7
Pattas not taxed in 1866-67,	318	56	330	46	240	286	...	24	533	23		
Do. issued do.	281	...	139	...	181	77	78	6	...	33	...	
Do. that became taxed,	...	...	...	...	2	26	196	...	2	...	...
Total...	599	56	469	46	373	389	274	30	766	23		

B.

NAME OF TOWNSHIPS.	PATAS ISSUED PREVIOUS TO 1867-68, AND NOT TAXED IN 1867-68.						PATAS ISSUED PREVIOUS TO 1867-68, AND BECAME TAXABLE IN 1867-68.						PATAS ISSUED IN 1867-68.					
	No. of Patas.			Paddy Land and other Land.			No. of Patas.			Paddy Land and other Land.			No. of Patas.			Paddy Land and other Land.		
	A.	P.	Acres.	A.	P.	Acres.	A.	P.	Acres.	A.	P.	Acres.	A.	P.	Acres.	A.	P.	Acres.
Anouknay,	258		798	5	9		16	1		7			140		335	15	4	35
Rathaidoung,	385		1,372	1	3	23	127	2	7	47			230		866	12	6	51
Ooreetoung Anouk,	224		871	2	7		207	7	3	67			39		129	13	9	...
Kolladan,	12		103	1	6								2		24	3	2	...
Mrohoung,	269		1,106	14	4	...	378	15	11	...			49		227	3	5	2
Ooreetoung Asha,	67		407	11	9	4	113	8	9	26			82		462	15	6	...
Mengbra,	122		531	12	5	44	186	6	5	7			170		675	10	5	...
Kyaillet Myo,	23		398	8	11	30	37	5	3	5			28		128	6	3	2
Akyab,	1		113	...	...	...				...			5		7	4	3	...
Total...	1,361		5,586	7	6	185	1,066	10	2	228			745		2,858	4	7	91

REMARKS

From

CAPTAIN PLANT,

Deputy Commissioner, Ramree.

To

LIEUT.-COLONEL STEVENSON,

Commissioner of Arakan.

Dated Kyook-Phyoo, 23rd April 1868.

SIR,—I have the honor to submit this my Annual Report of the Revenue Administration of the Ramree District of Arakan Division British Burma for the official year 1867-68 ending 31st March 1868.

2. The Revenue district comprises the large Islands of Ramree and Chedubah, and several small Islands to the North and East, also a narrow strip of main land lying to the West of the "Yomah" range and to the South of the "Aeng" Passes.

The boundaries of the district are on the North Akyab district and Burma Proper—on the South by the Bay of Bengal, on the East by the Sandoway district and Burma Proper, and on the West by the Bay of Bengal. The area of the district is 4,180 square miles, has a population of 125,338 souls, giving an average of 30 people to the square mile.

3. The area of Paddy land under cultivation during the two years under review is as follows:—

1866-67,	...	...	70,576	14'	6
1867-68,	...	...	68,978	1	3
Showing Decrease...			1,608	13	3

mainly due to a very much larger quantity of land being left fallow in 1867-68 and to land being abandoned to the quantity of acres 228-2-8.

4. The Fallow land assessed at 2 annas per acre was—

Fallow Land.

In 1866-67,	...	...	Acres	225	10	0
„ 1867-68,	...	...	„	1,601	4	7
				<hr/>		
				1,875		
				10		
				7		

The cause for this large decrease in the cultivated area and the abandonment of so many acres is ascribed to the disastrous effects of the Cyclone which swept across the district in November 1866, destroying the crops to such an extent that some people left the district and some sold their ploughing animals for food; this caused the non-cultivation of a large area on which the owners preferred paying 2 annas an acre, thus holding their land and getting time to recover themselves from the great loss sustained through the destruction of their crops. There is every reason to expect that the land will be re-cultivated and come under assessment in 1868-69.

The following shows the area of Paddy land taxed in this district during the last five years:—

Years.	Area in Acres.	Increase.	Decrease.
1863-64,	69,477	...	...
1864-65,	70,185	708	...
1865-66,	70,686	501	...
1866-67,	70,802	116	...
1867-68,	70,574	...	228

fractions of acres being omitted.

Assessment on
Paddy Land.

5. The assessment on Paddy land during the past two years is as follows:—

In 1866-67,	...	Rs. 1,08,862	0	11
„ 1867-68,	...	„ 1,02,296	7	10
<hr/>				
		Decrease Rs...	6,566	9 1

owing to decrease in the rates in 13 circles as revised by Captain Watson, and to the decrease in cultivated area and increase in Fallow land.

6. The cultivated Paddy land, tax free, in comparison with that paying tax shows as follows, omitting fractions :—

Comparison rent
free and paying Paddy
land.

Years.	Paddy Land paying tax.	Paddy Land free.	Remarks.
1866-67, ...	70,802	8,714	Fallow land paying As. 2 per
1867-68, ...	70,574	4,685	acre included in land tax.

7. The grants of waste land made during 1867-68 were as follows :—

Grant of Waste
Land.

Grants by Deputy Commissioner under Government Resolution dated 30th March 1865,...	...Acres...	521	12	5
Grants by Deputy Commissioner under Local Rules in excess of 5 acres,...	... ..	182	12	4
Grants by Thoogyee under Section XI Revenue Rules under 5 acres,...	... ..	417	2	2
Total Acres...		1,181	10	11

in which is included acres 59-10-10 Garden land.

8. The rates of assessment have been lowered in 1867-68 in 13 circles, viz., 4 of the Kyook-Phyoo townships and 9 of the Ramree townships; during the Revenue Settlement operations reduction will be made where found necessary.

Reduction in rates
of assessment.

9. In 1866-67 no Settlement leases were granted, as Captain Watson the Deputy Commissioner considered the people were not in the frame of mind to accept them, if offered, owing to the losses sustained in their crops from the Cyclone. In 1867-68 the operations were commenced by Captain Plant in January 1868 and leases for ten years of acres 12,895-6-7 were granted.

Notice Revenue
Settlement.

ed by him prior to 31st March 1868. I will enter more fully into this subject further on in this report.

10. The area and assessment of Garden and Orchard land during the two years under review were as follows :—

		Acres.			Rupees.		
Garden and Orchard land.	1866-67, ...	4,616	8	10	7,018	1	5
	1867-68, ...	4,651	10	3	6,846	6	10

showing an increase of acres 35-1-5 and decrease in money of Rupees 171-10-7; this is owing to the decrease in the rates of assessment in 13 circles above mentioned.

11. The area and assessment of Miscellaneous cultivation for the past two years were as follows :—

		Acres.			Rupees.		
Area and assessment, Miscellaneous cultivation.	1866-67, ...	4,114	4	4	6,352	5	1
	1867-68, ...	3,764	12	4	5,522	3	5

showing a decrease of

Acres 349 8 0 and Rupees 830 1 8

Decrease in area is chiefly owing to land planted with the perennial sugar cane getting worn out and abandoned—the decrease in money is owing to that cause coupled with decreased rates before mentioned.

12. The area of Sugar Cane cultivated shows a large decrease of acres 355-3-2, as follows :—

Decrease in Sugar Cane cultivation.		Acres.					
1866-67,	...	2,040	6	2			
„ 1867-68,	...	1,685	3	0			

Decrease...355 3 2

owing as above stated to the land under cultivation of the perennial sugar cane becoming worn out and therefore thrown up by the cultivators.

The decrease in this alone exceeds the total 'decrease shown in para. 11 under Miscellaneous cultivation, the difference being accounted for by increase in cultivation of other products, such as chillies and vegetables.

Decrease in Tobacco cultivation.

13. The area under Tobacco cultivation shows a small decrease of acres 6-4-11.

In 1866-67,	...	Acres.	1,158	14	•	8
„ 1867-68,	...	„	1,152	9	•	9
			<hr/>			
Decrease...			6	4	11	

Owing to land becoming inferior and being abandoned. The Tobacco grown on Cheduba Island is considered *the* Tobacco of the district, but I don't think much of it and don't think it would find much favor with others outside the district, except Natives of the country.

14. In this district the soil is not considered favorable for the cultivation of Cotton to any great extent, such as is grown is for home consumption and almost exclusively grown in *toungyas* with Paddy, and does not appear separately in returns; thus a *toungya* is planted with Paddy and in the intervening spaces Cotton seed is subsequently placed, the Paddy reaches maturity first and is reaped and the *toungya* is measured once for all and entered as Paddy cultivation in the assessment roll—consequently the actual area under Cotton does not appear but may be estimated at about 218 acres. There was only the small area of acres 1-5-8 assessed in 1867-68 as Cotton field—there is nothing to hope for in this district as regards Cotton cultivation. Sesamum also is cultivated in like manner to Cotton in *toungyas*. The estimated area under Sesamum cultivation in *toungyas* is acres 1,668, the distinct assessment being only on acres 1-7-7 in 1867-68.

18. The following shows the area of land rendered cultivable by means of embankments in the past two years :—

		1866-67	and	1867-68
Paddy Land,	Acres...	3,766 1 8	„	3,699 1 6
Tobacco,	„ ...	182 8 7	„	132 15 10
Miscellaneous,	„ ...	0 9 4	„	0 9 4
Not yet brought under cultivation,	} ...	5 15 4	„	7 1 7
Total Acres		3,955 2 11		3,839 12 3
Showing decrease of Acres, ...		...	...	115 6 8

owing to embankments giving way and not repairable. The total cultivated area of the district is acres 90,095-1-9—and we see from the above that no less than 3,839-12-3 or $4\frac{1}{2}$ per cent is protected by embankments which require to be well looked after. If an Assistant Engineer was placed in the district under the general control of the District Officer, but in Departmental matters under the D. P. W., a like footing to the Police Department, much benefit would be derived therefrom in remunerative works of this description as well as several Public Works carried out in connection with the Local Funds.

19. One grant of acres 521-12-5 was made during 1867-68 under Government Notification dated 30th March 1865, on 2nd class land situated in Aeng township. This land will not come under assessment till 1891-92.

Area of Land granted under Government Rules and assessment thereon.

20. The grants of Waste land held under the old Arakan Rules were the same in 1867-68 as 1866-67, viz :—

Waste land at present held under grants.

Total Area.	Area taxed.	Amount.
1,105	829	Rs. 1,118

of the total area 1,105 acres one fourth or acres 276 are tax free for ever.

In the district there are now 5 grantees holding acres 2,374-2-1 under provision of the Government Notification dated 30th March 1865 which at present are not taxed, and the first to come under assessment will not be taxable till 1889-90.

21. The total area of land under cultivation on which revenue is levied with the total assessment stand as follows :—

Total area of lands cultivated and assessed with total of assessment.

1866-67,	Acres	90,297 9 8	Revenue	Rs. 1,24,962 0 5
1867-68,	„	90,095 1 9	„	„ 1,17,386 9 5

the decrease in area of acres 202-7-11 is thus accounted for :
Paddy land thrown up (vide para. 4 of this report,) acres 228-2-8, plus decrease in Miscellaneous cultivation (vide para. 11) acres 349-8, minus increase in toungya cultivation (para. 17) acres 340-1-4, minus increase in Garden and Orchard land (para. 10) acres 35-1-5. Thus—

Decrease...	Acres	228 2 8
Added ...	„	349 8 0—577 10 8

Increase...340 1 4

35 1 5—375 2 9

Decrease Balance...202 7 11 Q. E. D.

The decrease in revenue of Rs. 7,475-7-0 is owing to the decrease in the rates of land tax in 13 circles, as revised by Captain Watson, and to the decrease in cultivation shown above, as well as the large quantity of land left fallow as noticed in para. 4.

22. The revenue levied in this district is on the various descriptions of nets used in the sea and river fisheries, and amounted to as follows :—

Fisheries.

In 1866-67,	...	Rs. 2,702 0 0	on 214 nets
In 1867-68,	...	„ 2,441 0 0	192 „
Showing decrease	...	„ 261 0 0	and 22 „

which is attributed to fishermen of the previous year having taken up other occupation or employment. This tax is easily collected, and if the revenue officials keep on the *qui vive* is difficult of evasion.

23. The revenue levied on Salt during the past two years is as follows :—

Salt.

In 1866-67,	...	Ra.	14,608	on 29,316 pots.
In 1867-68,	...	,,	19,650	,, 39,300 ,,
Showing decrease	...	,,	5,042	and 10,084 ,,

this large increase is due to increased value of Salt in the market of Rangoon, Akyab and Bassein, to which the Salt manufactured in this district is chiefly exported in country boats. The manufacture of Salt, which some two years ago fell off to a great extent is looking up again, and there is every prospect of a larger manufacture in the current year than in 1867-68.

Forest Produce.

24. The revenue derived from this source was—

In 1866-67,	...	...	Ra.	113
,, 1867-68,	...	...	,,	124.

Decrease Ra...9

This revenue is realized by taxation on Petroleum wells and license to collect Edible Bird's Nets on the "ship" rock at the entrance of Kyouk-Phyoo harbour. The decrease is small and calling for no special remark. In the district there are 52 Petroleum oil wells which are taxed at 2 Rupees each. The oil, especially that from the wells in Cheduba, of which there are 34, is very pure and good, liquid, and without any offensive smell, and well suited for "paraffin" lamps.

25. The Land assessment in lieu of Capitation tax was levied on ground covered by buildings within the town limits of Kyook-Phyoo, and the amount realized is as follows :—

In 1866-67,	...	Rs. 1,775 5 4
„ 1867-68,	...	„ 1,831 1 0
		<hr/>
		Increase...55 11 8

which is owing to more young married people building for themselves houses which came under the take of the assessor in the latter year.

In the Annual Report for 1866-67 Captain Watson stated, “It is unlikely that this town of Kyook-Phyoo will ever increase in prosperity. It has gradually gone down hill since the withdrawal of the detachment of the Local Battalion and since Government ceased interference with the manufacture of Salt,” and true will these words be proved, not only with regard to the town of Kyook-Phyoo but the whole district, if something is not done to dispel the cloud of “lethargy” which seems to hang over the district, and the most feasible plan to attain such a desirable end is steam communication with its concomitant advantages as noticed in the latter part of para. 15 of this report.

26. The amount of Capitation tax realized during the past two years is as follows :—

In 1866-67,	...	Rs. 1,26,633 8 0
In 1867-68,	...	„ 1,23,306 8 0
		<hr/>
		Decrease...3,327 0 0

This decrease is owing to the emigration from the district being in excess of the immigration in 1867-68, thus :—

The loss in revenue on account of emigration was Rupees, ... 5,794

Loss on other incidental causes was " 4,253

Total Rs... 10,047

Compensated by immigration to the amount of Rupees, ... 1,269

By other incidental causes to the amount of " ... 5,451

Total Rs... 6,720

Showing a decrease of Rupees 3,327, as above shown.

The emigration however was not occasioned through dislike to British rule, the movement of 1,554 tax-payers being from this district to other portions of British Burma and India; of the incidental causes unfavorable to 1867-68 the following are the principal :—

Decrease owing to deaths, ... 351 tax-payers,

" " divorces, ... 579 "

" " old age and infirmity, ... 221 "

Of the incidental causes favorable to 1867-68 the following are the principal :—

Increase owing to marriage, ... 836 tax-payers,

" Clergy becoming laymen and assessed, ... 216 "

" Assessment on attaining 18 years of age, ... 813 "

The peculiar features in the above are the number of divorces, which being so easily obtained, that a mere quarrel or a few hot words generally end in a divorce, and the clergy discarding their robes does not speak much for the religious feeling of the people of the district to whom the clergy entirely look for support.

The number of exemption tickets granted to immigrants was 119 to settlers from Upper Burma.

Wild Tribes.

27. There are no Wild Tribes paying tribute in this district.

Excise and Customs.

28. The Excise revenue for the last two years is as follows:—

HEADS.	1866-67.	1867-68.	Increase.	Decrease.	Net decrease.
			Rupees.	Rupees.	
Fines and Forfeitures,...	455	858	403	...	...
Sale of Confiscated Opium	529	143	...	386	...
Retail License, ...	150	...	...	150	...
License to sell Toddy, ...	2,785	2,655	...	130	...
Total Rupees...	3,919	3,656	403	666	263

showing a net decrease of Rupees 263 owing to fewer licenses to sell Toddy (Palm Wine) having been granted in 1867-68, and to the fact that in 1866-67 there was a double credit taken on account of "Retail" license fee Rupees 150, viz. one to "Imperial Revenue" under "Excise," and one to "Local Funds" under "Municipal," which was incorrect, because if credit in the first instance was made to "Imperial Revenue" a corresponding debit to "Imperial Revenue" should have been made when crediting the amount to "Local Funds" "Municipal" in 1867-68, only one credit that to "Local Fund" "Municipal" was made; there was no Customs duty levied in 1867-68.

29. Levied in this district on permits to fell Pyin-kado or iron wood ("Inga Xylo carva") trees.
Forest Revenue. The revenue realized.

In 1866-67, ...	...	...	was Rupees 540
" 1867-68, ...	...	...	" " 582

An increase of Rupees 42 owing to some trees being felled to use in building houses in Akyah when the more available forests in Sandoway district have been thoroughly

worked and means of easy export of the timber from this district is afforded, then no doubt we may look forward for an increase in this source of revenue, as the timber is coming into great request for Railway Sleepers. During the past year Messrs. Woolston Brothers & Co. have established an agency here for the collection of Railway Sleepers; this may be regarded as the nucleus of profitable occupation susceptible of wide extension when the district has steam communication with Calcutta.

30. Amounted to Rs. 50 in 1867-68 against Rs. 100 in Revenue Fines. 1866-67—calls for no comment.

Stamp on Law Papers.

31. The receipts on account of Stamps

In 1867-68,	...	Amounted to Rs.	6,770	5	6
In 1866-67,	...	"	5,695	8	6

Showing an increase of Rs...1,074 18 0

This increase is due to two causes.

1st, returns for 1866-67 comprised only 11 months instead of 12.

2nd, the amendment of Act X of 1862 by Act XXVI of 1867.

The receipts on account of Stamps in 1867-68 Rupees 6,770-5-6 are composed as follows:—

Sale of Judicial Stamps,	...	Rs.	6,632	9	0
" Adhesive "	...	"	46	5	6
" Deficient Stamp Duty,	...	"	6	15	0
" Penalties under Section 15 Act	...	"			
X of 1862,	...	"	84	8	0
			<u>Total Rupees...6,770 5 6</u>		

The total charges during 1867-68 on account of Stamps amounted to Rupees 305, thus leaving a net increase of Rupees 6,465-5-6, which is satisfactory.

The Stamp revenue might be increased throughout British India, with advantage to Government, without being a burden to the general public, by imposing as in England a Stamp duty on "Playing Cards," which as well as increasing the Imperial revenue, would be an additional check against the poorer portion of the Burmese population taken freely to gambling with cards. At present a pack of cards can be bought in the Bazaar for 8 annas, and consequently within the reach of numbers who could not purchase a pack if there was a Stamp of say Rupees 5 tacked on to that price.

32. The following Tabular Statement shows the revenue realized on Fines, Forfeitures, &c. in 1866-67 and 1867-68:—

HEADS.	1866-67.	1867-68.	Increase.	Decrease.	Remarks.
	Rupees.	Rupees.	Rupees.	Rupees.	
Fines and Forfeitures, ...	3,268 3 9	4,101 11 6	833 7 9	...	Not shown separately in 1866-67.
Fees, ... { Criminal, ... }	1,063 8 0	872 7 0	10 15 0	...	
{ Civil, ... }		202 0 0			
Sale proceeds of Un-claimed Property, ... }	263 9 5	92 13 0	...	170 12 5	
Total...	4,595 5 2	5,268 15 6	844 6 9	170 12 5	

Showing a net increase of Rupees 673-10-4 due to there being only 11 months in 1866-67 against 12 in 1867-68.

33. In sale of Postage Stamps there was a decrease in 1867-68 of Rupees 32, owing to less use being made of stamps to pay small bills.

In Service Stamps there was a decrease of Rupees 101 in 1867-68, because when these stamps were first brought into use the different departments laid in a stock and did not require to purchase so many in the year under review; also by the inclusion of the Deputy Commissioner in the list of privileged Officers. No receipts on account of Premium on Bills in 1867-68, because the Money Order system was brought into effect.

34. A large falling off of Rupees 428 owing to the number of Convicts being greatly reduced by being transferred to Akyab Gaol and by issuing of tickets of leave to deserving Convicts, besides which there is a great difficulty in finding a market for the sale of articles which might be made up in Gaol.

Gaol Manufactures
and Convict labor.

35. There has been a satisfactory increase of Rs. 117 in schooling fees in 1867-68, and as the fee has not been raised it speaks well for the prosperity of the Government School.

Government School-
ing Fees.

36. In 1867-68 Rs. 3,261-15-6 was received from the License Tax. License tax which did not exist in 1866-67. The collections were made by Thoogyees and head Burmese Revenue Writer Officials, paid Rs. 240 of this sum. The drawbacks on account of collections amounted to Rs. 223, leaving a net increase of Rs. 3,038-15-6.

37. There were only 3 revenue defaulters put in Gaol in 1867-68 against 15 incarcerated in 1866-67, and these 3 remained in Gaol only 5 days when they paid their tax and were released; such a small number of defaulters out of upwards of 29,830 tax-payers indicates that the burden of taxation is not excessive.

38. The total Demand of all revenue of the district for the past two years in round numbers, as follows :—

Grand Total of
Revenue Demand.

In 1866-67, ...	... Rupees 2,86,789	... £ 28,679
In 1867-68, ...	... „ 2,85,976	... £ 28,598
Decrease... „	813	£ 81

The loss sustained in Land and Capitation tax being nearly made up by increase in Salt, Stamps and License tax. The decrease therefore is not great and seems to indicate the district is at a stand still rather than a falling off.

39. The amount of Commission on collections paid to
 Thoogyees was
 Amount of Commission to Thoogyees.

In 1866-67,	...	...	Rupees 25,308	2	0
„ 1867-68,	...	...	„ 26,093	15	0
			Being Rupees...	785	13 0

in excess in the year under review, which is owing to the large remission granted in the former year lessening the commission paid in that year as well as the increase in payments of Commission owing to increase in Salt and collection of License tax in 1867-68.

Amount of Revenue recommended for remission.

40. The amount of revenue recommended for remission is not great, being

Rupees 61	15	9	on Land tax,
and „	167	10	9 on Capitation tax.

Total Rupees...229 10 6

The reasons for which are shown in detail in Statement No. 37. I trust this sum may be remitted as recommended.

41. On the 31st March 1868 the last day of the official Balance of Revenue year 1867-68, there was *no* balance of revenue still due, all having been collected and paid into the Treasury on that date. I trust this result may be considered satisfactory.

PART II.—LOCAL FUNDS.

42. The Port dues received show an increase in 1867-68
 Port Fund. of Rupees 34-6, more vessels having visited the port in that year in comparison with 1866-67.

43. Receipts were Rs. 149-5 in excess of those for
 Municipal Fund 1866-67, owing to there being only 11 months in that year and consequently larger receipts from Town Cattle Pound during 12 months of 1867-68.

44. Bazaar Fund receipts show a decrease in 1867-68 of Rupees 181-10-8, owing to a revision in the rates for Stall rents.

45. There was a decrease of Rupees 240 in the Ferry Fund collections during 1867-68, owing to a loss sustained by the renter of the Ramree and Cheduba Ferry in 1866-67, making the upset price for that Ferry in 1867-68 lower. This Ferry has been leased out by me for five years on an annual rental of Rupees 595.

Rent, Town Lots. 46. None in this district.

Sale, Town Lands. 47. None in 1867-68.

48. This 5 per cent Local Cess in this district is levied on Land and Fisheries, and the collections during the past two years were as follows:—

In 1866-67,	...	...	Rupees 5,704	8	6
In 1867-68,	...	...	" 7,322	5	3
Showing increase Rupees...			1,617	12	9

owing to the loss in collection from the large remission of Land tax in 1866-67.

These Funds (5 per cent Local Cess) are so useful and pregnant for the general improvement and benefit of the district and work so smoothly that I would recommend that a similar per centage be rated on "Excise collections" in like manner as on Land and Fisheries.

49. There was an increase of Rupees 34-1 in 1867-68 from the District Cattle Pound, due to there being one month's more receipt in 1867-68 than in 1866-67.

50. No receipts in 1866-67 against Rs. 234 in 1867-68, due to the officials and towns people responding to Mr. W. DeCourcy Ireland, (offi-
Charitable Dispen- sary Fund.

ciating Deputy Commissioner,) call for subscriptions to this highly important and useful local institution which is freely made use of by the people.

Miscellaneous Fund
receipts.

51. An item of Annas 3-6 discount on purchase of Postage Stamps was received in 1867-68.

General business.

52. During the year 501 Petitions, 854 Reports, and 827 Miscellaneous Cases have been disposed of.

General remarks.

53. Though the Returns show a falling off in the revenue of the district during 1867-68, I trust the explanations and remarks made thereon may be considered satisfactory.

The total revenue of the district in round numbers amounted to Rupres 2,85,976 or £28,598, and the total expenditure on account of salaries and general administration of the district amounted to Rs. 1,93,266 or £19,327, leaving a balance in favor of Rupees 92,710 or £9,271. I trust the result may be considered favorable to the Officers concerned.

54. Captain Watson, Deputy Commissioner, held office from 1st April to 31st August 1867, Mr. W. DeCourcy Ireland, Offg. Deputy Commissioner, from 1st September 1867 to 7th January 1868. Captain Plant, Deputy Commissioner, from 8th January 1868 to end of the year.

District Officers
during the year.

55. Extra Assistant Commissioner (Tsitkay) MOUNG Shway Dykay, Extra Assistant Commissioner (Myo-oko) MOUNG Hla-twoon OUNG, Extra Assistant Commissioner (Myo-oke) MOUNG Na-tha-shway,

Native Assistants.

Extra Assistant Commissioner (Myo-oke) Moung Phoung-tha-Oo, held office throughout the year.

56. Tsitkay Moung Shway Dakay and Myo-oke Moung Na-tha-shway gave me entire satisfaction in the manner in which they conducted their several duties, and my best thanks are due to them, and I trust their names may be brought to the favorable notice of the Chief Commissioner. Myo-oke Moung Hla-twoon Oung performed his duties satisfactorily, and I had no distinct fault to complain of. I was not satisfied with the manner in which Myo-oke Phoung-tha-Oo performed his several duties; he seems to me apathetic and dilatory. The Thoogyees in his township gave me some uneasiness about having their revenue in before the close of the year, and did not appear to have been well kept up to the mark by the Myo-oke, who seemingly left that to the Deputy Commissioner and the Revenue Office to do—there is an excuse, perhaps, for the Myo-oke, owing to his great distance from head quarters, and I have reason to expect an improvement in future.

57. My best thanks are due to Mr. Alexander Thomas, Medical Officer. Medical Officer in charge of the Station, for the attentive care bestowed by him on the management of the Charitable Dispensary, which is an establishment which if not well looked after and regularly attended to would soon lose its good name as a useful and benevolent institution, which I may state it has gained under Doctor Thomas' auspices.

58. The Extra Assistant Commissioners made tours through their townships during the year. Captain Watson made eight tours, Mr. Ireland four tours, and Captain Plant seven tours, during which the several Courts of the Subordinate Officers were examined, returns of Thoogyees' assessment checked, &c.

56. In para. 9 I stated that in 1866-67 no leases had been granted, as Captain Watson did not consider the people were in the frame of mind to accept them, if offered, but although no leases had been offered, still, and what was of great use to me afterwards, the Revenue Settlement Rules had been made known to the people and the advantage of term settlement leases had been generally explained to the cultivators, beside which Captain Watson had revised the rates of assessment in 29 circles of the district, and had fixed a fair rate on the land so revised, consequently in five of those circles which I visited I found all ready for granting leases.

I took charge of this district on the 8th January 1868, and after settling down a little took the matter of Revenue Settlement in hand, commencing on the 31st January 1868 at Ramree, and continued, with such intervals as other business demanded till 27th of March 1868, by which time I had visited and granted leases in 15 circles, viz., 7 in the Kyouk-Phyoo township, and 8 in the Ramree township; all the leases granted were for a term of ten years, and those who took them did so willingly—in some kwengs reductions in the rates of assessment were made in accordance to the nature of the soil and proximity to a market for disposal of the grain—all the leases granted are to commence from the 1st March 1868 and terminate on the 1st March 1878. The number of leases granted, that is the number of agreements signed were 781, and the number of signatures to those leases were 10,469; this does not represent the actual number of individuals who took leases, because one man might have land in different kwengs, and sometimes in different circles, consequently he might sign two or three different agreements, otherwise there would be great confusion and difficulty hereafter in checking the Thoogyees returns. These 781 leases comprise leases taken separately by a single individual and leases in which a

number joined together, and the area of land leased thereby amounts to acres 12,895-6-7, composed as follows :—

Paddy Land,	...	...	Acres	12,168	12	10
Garden Land,	...	...	"	523	12	11
Miscellaneous,	...	...	"	202	12	10
Total Acres,				12,895	6	7

Toungya. cultivation does not come under the Revenue Settlement Rules, consequently rejecting the area of that cultivation from the total area of land under assessment, the area of land to which the Settlement Rules apply was in 1866-67 acres 79,533-5-8, and in 1867-68 acres 78,990-12-5; out of which latter area acres 12,895-6-7 (as above) have been leased, leaving acres 66,095-5-10 unleased. As the rains are coming on little can be further done till October or November 1868.

The amount of revenue assessment on the above acres 12,895-6-7 is Rupees 17,307-7-2, which is a fixed revenue for ten years to come.

The reduction made in rates was on acres 1,694-15-9, and the decrease in revenue amount to Rupees 656-14-5. No existing rates were increased, but in granting leases acres 63-1-2 which paid the fallow land rate of annas two per acre were leased at the full rate on cultivated land in the same kweng. Thus in the form (herewith sent) required by your letter No. 20 of 26th February 1868, there appears a quasi increase in rate to the amount of Rupees 80-0-4 on the said acres 63-1-2, when in reality no increase in the assessment rate of the kwengs to which the land belonged had been made. The price of Paddy in the chief towns has decreased by 5 Rupees on the 100 baskets. The price being

65 Rupees per 100 baskets in 1866-67, and
 60 " 100 " 1867-68.

In the land settlement operations carried on by me, the measurements and rates, when the people agreed to them and no reduction was made, were those for 1866-67 as appeared in the Thoogyees returns. When the maps of circles are plotted out and completed, a regular report with the different statistical returns will be submitted in due form. With the exception of a few chain-men no extra establishment was entertained for this work; the testing of measurements and the survey of circles being done by the Revenue Surveyor permanently attached to my Office, the writing, &c. being performed by my several Burmese writers of the Revenue and Judicial departments, as I considered it better to employ the latter than leave them idle doing nothing.

I must particularly notice the diligence and willingness of these writers, who without any extra pay gave their services for extra work out of office hours; for the revenue settlement work always commenced at 6-30 A. M., and with an hour for breakfast terminated at dusk each evening; otherwise it would have been impossible, in the short time I had, to have got through so much. I beg especially to bring to your notice Revenue writer Pookhyne, whose intelligence, energy and zeal in the work is deserving of special notice.

In forwarding hereafter my report on the Revenue Settlement I shall have the honor of proposing some pecuniary remuneration for these different writers, and for the next working season I shall feel obliged by sanction for an establishment of two extra surveyors and extra chain-men being given; separate application for this, however, will be made hereafter. I trust that the work done in the short time I had, may be considered satisfactory.

60. In paras. 15, 25 and 29 of this report I have noticed the probable beneficial effects steam communication would have towards the general

Steam communication with the District.

prosperity of this district. It is now incumbent on me to show that my proposal is not simply an erratic, unconsidered, or unfeasible idea, but one easily carried out, and I should think without extra expenditure to Government. The mail communication between this and Akyab, the nearest steam post, about 60 miles distant, is kept up by native boats, which cost Government Rupees 3,144 per annum, thus—

4 steersmen at 10/	40 × 12	Rs. 480
2½ rowers at 8/	192 × 12	„ 2,304
Monthly contingent	8 × 12	„ 96
Yearly repairs to boats		„ 64
Purchase of new boat once every three years at 600/		„ 200
		<hr/>
		Total Rupees...3,144,
		<hr/>

When the 'British India Steam Navigation Company extended their line to Burma, I remember reading the draft Contract and in it Kyouk-Phyoo was mentioned as one of the places to touch at, but for some reason or other it was struck out. This Company now run two lines by which the communication with Kyouk-Phyoo could most easily and conveniently be kept up, Kyouk-Phyoo being only 60 miles from the terminus of one and in the direct route of the other if the steamer stood in closer to land, viz.

Line No. 1, a bi-monthly communication from Calcutta to Chittagong to Akyab and back—performing the trip in 8 days, extend it to Kyouk-Phyoo and only one day is added.

Line No. 2, a bi-monthly communication from Calcutta to Akyab, to Rangoon, Maulmain and back, performing the trip in 21 days. Let the steamer keep in closer to land and 5 hours each way would be all the extra detention, 2 hours to come in and 3 hours to stay. When the Company consider

the Government freight, which, on treasure especially they would get, without taking into consideration the probable private freight, I surmise that they would not require any separate subsidy for touching at a Port they themselves mentioned in their draft contract, and if they did require a subsidy, the amount already paid for dāk boats, as above shown, might be paid to them; but even if this was not considered enough by this Company, I think that Government should come forward with a larger subsidy, as the future prosperity of the district, in my mind, absolutely requires something of the sort being done, and as this is the most feasible, I trust my proposal may receive favorable attention, and my recommendation be acted upon.

61. The Deputy Commissioner's Office establishment Ministerial Officers. of this district is far below the standard of establishments in Pegu Division as to intelligence and quick working, but I must say one and all have done their best to give satisfaction, and in so doing I have been satisfied with the manner in which they have performed their several duties.

The Head Clerk, Mr. Savage, is an old and worthy servant of Government and should be pensioned; he has given me satisfaction and has been indefatigable and attentive in the performance of his duties. The Ahkwon-woon Moun Kala Khyne is zealous, hard working and attentive, and under him the revenue returns have been neatly and accurately prepared: he has been acting in the appointment since 5th September 1867 when the late Ahkwon-woon was appointed an Extra Assistant Commissioner, and as Kala Khyne has given satisfaction and as he is the most eligible and has the greatest claims for the vacant appointment, I trust he may be confirmed therein, as his probation has already extended for so many months.

62. In conclusion I trust this report may be considered
Conclusion. satisfactory and that I have not exceeded
the limits of the report by suggesting a matter (para. 60)
which I consider of vital importance to the future prosperity
of the district and general welfare of the people, who now
labor under a disadvantage which neither the locality or re-
sources of the district deserve, and in the earnest hope that
this disadvantage may become "one of the things that used
to be."

I have the honor to be,

Sir,

Your most obedient Servant,

W. C. PLANT, CAPTAIN,

Deputy Commissioner, Ramree.

No. 16.

SANDOWAY DISTRICT, ANNUAL REVENUE REPORT.

PART I.—IMPERIAL REVENUE.

SECTION I.—LAND TAX.

Dated 18th May 1868.

1. The total area under cultivation was 41,922-9-10 acres, of which 36,337-2-2 acres paid tax and 5,585-7-8 acres were rent free, of the total 97-15-1 acres were formerly rent free under grants and brought under taxation this year.

2. Toungyah shows an increase of 1,227-3-8 acres.

1866-67,...	4,274 0 10	There are 2 rates for toungyahs. In 9 circles the rate is 1 Rupee per acre and each toungyah is estimated at 2 acres; in the remaining circles the rate is 0-4-0 per acre measured. The circles in which the former rate prevails are either remote or the toungyahs in remote parts of the circle, and this was the general rate throughout the district until 1865-66 when the rates in certain circles were altered to 4 annas per acre.
1867-68,...	5,501 4 6	
	1,227 3 8	

3. In toungyahs taxed at 1 Rupee per toungyah there is an increase of 168 calculated at 336 acres.

4. In toungyahs at 4 annas per acre there is an increase of 891-3-8 acres and of Rupees 222-13-3 in revenue.

5. The increase in toungyahs is primarily to be attributed to the high price of paddy.

6. Toungyahs are generally cut by persons who have no plough cattle or else who have a little land only for Sesamum, Cotton, Tobacco, &c., and as the year was not profitable for the two former more toungyahs were cut for the sake of

the paddy; for the same reason, that is, the high price of paddy, cultivators with a small holding of paddy land cut toungyabs in addition to their other cultivation. It is a remarkable circumstance that in this district the toungyabs are mostly cut by Burmans, Arakanese do not care about it, and many of the Kyens in the district cultivate paddy land.

7. Fallow land this year shows an increase 480²·2·2 acres due to the cattle disease which disabled some of the cattle at the ploughing season, but fortunately the disease was nearly confined to the central division.

1866-67, ...	832	4	4
1867-68, ...	1,318	0	6
	<u>480</u>	<u>12</u>	<u>2</u>

8. The following is a comparative statement of land paying tax (exclusive of toungyah and fallow land) in the years 1866-67 and 1867-68:—

	Paddy.			Orchard.			Miscellaneous.			Total.		
1866-67, ...	23,703	13	9	2,256	7	7	3,422	12	1	29,383	1	5
1867-68, ...	23,589	10	11	2,663	7	10	3,269	10	5	29,522	13	2
Increase...	...	...	...	407	...	3	...	...	...	139	11	9
Decrease...	114	2	10	...	...	...	153	1	8	...	...	...

The above shows a decrease in paddy and miscellaneous Sandoway District. cultivation and an increase in orchard.

9. Paddy land shows a decrease of 114-2-10 acres. The decrease is in the northern and centre townships, and is due in the former, 1stly to land inundated by salt water by the storm of the 10th November 1866, which had in consequence to be left fallow in 1867-68, and secondly to a disputed assessment of a circle in 1865-66 which was not settled until 1866-67, when the amount by which the assessment was short was paid in and credited to that year, viz. 1866-67.

10. In the centre township the decrease is due to the land being left fallow on account of the sickness of the cattle.

11. In the southern township there is an increase.

12. Orchard land shows an increase of 407-0-3 acres. It is general throughout the district, and is principally due to a general remeasurement having been made. Dhunnée and Plaintains show the greatest increase.

Miscellaneous cultivation shows a decrease of 153-1-8

Cotton.	acres, which is due to the decrease in Cotton
1866-67,...507 14 1	and Sesamum, the price of Cotton has been
1867-68,...423 0 6	falling and led to a decreased cultivation,
<u>84 13 7</u>	and the price of Sesamum at the sowing sea-
	son was Rupees 1-4 per basket, so that and
Sesamum.	the sickness of the cattle combined to reduce
1866-67,...835 8 7	the cultivation. As a consequence Sesamum
1867-68,...687 9 11	fetches a good price at present and an increase this year may
<u>147 14 8</u>	be anticipated. Sugar Cane also shows a decrease of 17-4-2
	consequent on suitable land becoming yearly scarcer.

13. Peas also show a decrease of 17-4 acres, they are grown on the banks of streams, and there is necessarily a yearly variation as banks are formed or washed away.

Hemp shows on immaterial decrease of 2-5-1.

14. On the other hand Tobacco shows a slight increase of 14-0-8 acres, and Betel leaf an increase of 24-9-4 acres; though this latter is small in area it furnishes employment to a large number of persons over 40 to an acre, is profitable, and permits other cultivation being carried on by the same persons.

15. Pepper shows an increase of 37-4-3 acres. Mixed products show an increase of 4-12-9 acres. Mulberry plant shows a slight increase of 0-12-6 acres.

16. Indigo shows an increase of 4-8-0—the Indigo is of an inferior sort.

17. Madder shows an increase of 30-8-4. This is also a profitable cultivation, and is cultivated to the south in the neighbourhood of Gwachoung and exported to Bassein.

18. Fruit trees show an increase of 537 trees and an increase in revenue from them of Rupees 67-2.

19. Paddy lands are assessed at Rupees 1/10, 1/8, 1/6, 1/4, 1/2, 1/1, 1/14, 1/12, 1/10, 1/8, 1/6, 1/4, and Orchard and Miscellaneous cultivation at the highest rate in the circle of paddy land, it is consequently Rupees 1-10 in all circles, except in 5 circles in Gwachoung, which were made over to this district from Bassein, and where the rate is 1 Rupee per acre.

20. A settlement was effected in 6 circles of the centre division by my predecessor Captain Plant, the rates being reduced where necessary, but in no case raised.

The undermentioned table shows the settlement as effected and the cultivation of the past year in quengs when the rates were reduced, from which it will be perceived that there is a falling off of cultivation attributable in great measure no doubt to the sickness of the cattle:—

Table.

YEAR.	LAND TAX RATES.												Tot									
	1/8	1/6	1/4	1/2	1/	/14	/12	/10	/8	/6	/4											
1865-66,...	92	1043	246	9	1107	12	2278	6	52215	268	9	411	9	630	410	214	829	910	1,134			
1867-68,...	96	15	851	4	191	4	120	9	4289	11	317	2271	6	5	6	8	619	411	214	823	13	51,086

21. In the year 1866-67 there was no settlement effected, the damage done to the crops by the storm of the 10th November 1866 preventing it, but in the year under review the settlement commenced in 1865-66 was continued, the settlement had been commenced and completed in 6 circles of

the central division, and the rates were revised in the remaining 5 circles of that division.

22. It was directed that in no case was the rate of the land rent to be raised; but it was to be reduced when from inferiority of land, from want of accessibility to market or other considerations the reduction was desirable, but the first consideration being the yield of land; the time for visiting the different quengs was practically limited to December. At first the paddy was reaped, threshed and measured in my presence, until the paddy having been reaped by the owners I was obliged to estimate by its appearance in the fields, and by the 27th December the paddy had been gathered and the revision of the central division completed.

I visited in December the quengs in the 5 circles of

Khyoungyee,
Nangyoung,
Letya,
Zadeebyin,
Letwai anouk,

23. The above circles contain 161 quengs with an area of paddy land of 3,427-10-7 acres, and effected a reduction in 40 quengs over an area of 468-9-3 acres of paddy land as below :—

	Quengs.			Acres.		
From Rupees 1-10 to Rupees	1	8	6	57	2	7
	1	6	4	56	3	0
	1	4	6	102	5	5
	1	2	5	33	12	5
	1	0	4	60	10	2
	0	12	3	20	3	7
	0	8	2	30	9	4
	0	6	3	17	14	4
	0	8	1	19	7	10
From Rupees 0-12 to	0	6	5	60	4	5
	0	4	1	10	0	0

24. In January and February when the cultivators were at leisure, leases were effected in each circle (excepting Khyoungyee, where the paddy land itself is liable to be swept away) on 49 quengs and 782-14-3 acres of cultivation, viz :—

Paddy Land,	...	...	Acres	718	6	5
Garden,	...	...	"	11	7	8
Miscellaneous,	...	...	"	3	0	7

25. The leases taken were mostly in outlying quengs where bordering land could be brought under cultivation and the direct advantages therefore appreciable, but in other quengs where the whole arable land was under cultivation few leases were effected. There was a disinclination on the part of the cultivators for leases, to be attributed to various causes, and amongst them the following no doubt have had effect :—

1st. Emigration.

2nd. The privilege of keeping any area of land fall

3rd. The difficulties in obtaining remission, which has now been removed.

4th. The variety of other profitable cultivation, such as Betel leaf, Cotton, Tobacco, Sesamum and Dhunnee, so that paddy land has been a secondary consideration, except for food—the disinclination has been in the town of Sandoway and its neighbourhood, in which the settlement of 1867-68 has been made further away to the north and south, the cultivators have expressed a wish for it as relieving them from exactions by the Thoogyees.

26. Grants. The land rent free in 1867-68 was 5,585-7-8 acres, and acres 97-15-1 formerly rent free came under assessment in the past year.

27. There were grants made under Section XI of the Revenue Rules by the Deputy Commissioner, 14 grants for 117-6-4 acres, and by Thoogyees for under 5 acres 91 grants for 231-4-9 acres.

Of the above 334-9-10 acres were granted for Paddy land and 14-1-3 acres for Orchard.

The grants of waste land under the Rules of 1841 the Rules for Grants of Waste Land in Arakan remaining out amount to 2,383-2-5 acres, and will fall under assessment at the period entered in the tabulated statement.

28. None of the 4 pottahs have been resumed, the grants made in 1858 were last tested in 1863-64, and will not be liable to be tested again until 1869-70—the grants made in 1860 are liable to be tested in 1873-74.

29. There has been no fraudulent conduct on the part of the holders.

Grants.

YEARS WHEN GRANTED.			No. of Acres.			For how many years Tax Free.	In what year subject to Assessment.
Under Rules dated 30th March 1865.	Under Arakan Rules.	1849-50 or 1221	811	3	9	24 Years,	1873-74 or 1235
		1857-58 " 1219	406	4	5	24 "	1881-82 " 1244
		1857-58 " 1220	375	2	3	24 "	1881-82 " 1244
Under Section XI Revenue Rules.		1857-58 " 1220	338	13	5	24 "	1881-82 " 1244
		1865-66 " 1227	30	15	1	24 "	1889-90 " 1251
		1865-66 " 1227	420	11	6	24 "	1889-90 " 1251
		1866-67 " 1228	186	14	8	24 "	1890-91 " 1252
		1866-67 " 1228	374	...	5	24 "	1890-91 " 1252
		1867-68 " 1229	484	2	7	24 "	1891-92 " 1253
		1868-64 " 1225	1	3	10	10 "	1873-74 " 1235
		1868-64 " 1225	6	6	11	7 "	1870-71 " 1232
		1863-64 " 1225	4	3	...	2 "	1868-69 " 1230
		1864-65 " 1226	2	2	3	12 "	1876-77 " 1238
		1864-65 " 1226	56	11	6	8 "	1872-73 " 1234
		1864-65 " 1226	77	3	7	7 "	1871-72 " 1233
		1864-65 " 1226	37	10	10	5 "	1869-70 " 1231
		1864-65 " 1226	58	1	1	4 "	1868-69 " 1230
		1865-66 " 1227	1	...	5	12 "	1877-78 " 1239
		1865-66 " 1227	202	13	5	7 "	1872-73 " 1234
		1865-66 " 1227	37	...	4	6 "	1871-72 " 1233
		1865-66 " 1227	151	...	5	5 "	1870-71 " 1232
		1865-66 " 1227	80	9	8	4 "	1869-70 " 1231
		1865-66 " 1227	114	7	10	3 "	1868-69 " 1230
		1866-67 " 1228	2	...	...	12 "	1878-79 " 1240
		1866-67 " 1228	6	6	8	8 "	1874-75 " 1236
		1866-67 " 1228	417	14	1	7 "	1873-74 " 1235
		1866-67 " 1228	109	14	2	6 "	1872-73 " 1234
		1866-67 " 1228	230	10	3	5 "	1871-72 " 1233
		1866-67 " 1228	46	...	3	4 "	1870-71 " 1232
		1866-67 " 1228	121	4	3	3 "	1869-70 " 1231
		1866-67 " 1228	43	11	9	2 "	1868-69 " 1230
		1867-68 " 1229	3	...	2	12 "	1879-80 " 1241
		1867-68 " 1229	8	12	1	8 "	1875-76 " 1237
	1867-68 " 1229	141	14	1	7 "	1874-75 " 1236	
	1867-68 " 1229	79	18	9	6 "	1873-74 " 1235	
	1867-68 " 1229	66	8	2	5 "	1872-73 " 1234	
	1867-68 " 1229	31	1	11	4 "	1871-72 " 1233	
	1867-68 " 1229	10	6	5	3 "	1870-71 " 1232	
	1867-68 " 1229	7	2	6	2 "	1869-70 " 1231	
Total...			5,585	7	8		

30. No tax demand has been made for these grants, their term of free tenure not having expired, the rate of subsequent taxation has not been fixed. No sale of Waste land has been effected in the district.

31. The grants of Waste land under Government Rules dated 30th March 1865 remaining out amount to 3,202-5-3 acres.

32. A Grant under the above Rules dated 30th March 1865 was made during the past year, the grant was of the 2nd Class and for 484-2-7 acres, situated in the north division.

33. Remission has been applied for Rs. 5-15-10 on acres 3-11 on account of damage to crops from the oozing of salt water into the fields.

34. Many of the Thoogyees are old men with a service of over 30 years and cannot measure land, but the younger ones can, and one or two are fair surveyors.

35. There was no land cultivated in consequence of embankments made by Government.

SECTION II. CAPITATION TAX.

36. The Revenue from Capitation tax amounted to Rupees 39,684 against 39,500, an increase of Rupees 184.

Tax Payers.	
1866-67,....	11,178
1867-68,....	11,244

66

37. There is an increase of tax payers in the year under review, though there is still an excess of emigrants over immigrants.

Emigrants.....	351
Immigrants.....	430

79

38. Many emigrants who went to Bassein and Prome from this in former years have returned, having been disappointed in obtaining their ancestral lands.

39. The number of agriculturists has increased and non-agriculturists decreased.

Although the toungyah cultivation shows a large increase the number of hill cultivators has decreased, the reason being that a larger area has been cut by individuals, and where the same person has both toungyah and other cultivation, he is classified according to the description of cultivation that predominates in his tax receipt.

1866-67...	44,969
1867-68...	45,176
	<u>207</u>

40. The population of the district shows an increase of 207 souls.

41. There were 2,293 emigrants against 1,092 immigrants, a decrease of 1,001, but as there is an increase in the total number of 207, 1,208 persons represent the increase from natural causes in the population a proportion of 26 per 1,000.

42. All but one of the immigrants were of other districts.

43. Two persons received exemption from Capitation tax, one an emigrant from Mandalay exempted for 5 years, and another also from Upper Burma who had been in Prome district and received exemption there, and his exemption was of course continued in this district to complete 5 years.

44. The number of persons exempted from Capitation tax during the year was :—

On account of old age ...	137
For sickness ...	37

Total...174

45. The working cattle show an increase of 1,420 buffaloes and 450 bullocks, though the hoof and mouth disease

appeared in the hot weather and affected the cultivation, only 10 buffaloes and 17 bullocks died of it.

46. The amount collected by the grantees was Rupees 666 in 1866-67, and Rupees 781 in 1867-68.

47. In regard to the advantages of collection by the grantees, the direct advantage to Government is little, but it gives increased importance to the grantee, who must also be better acquainted with the people living in his land than the Theogyee can be.

SECTION III. FISHERIES.

1866-67...1,181 8

1867-68...1,412 0

230 8

1866-67... 260

1867-68... 250

10

48. Fisheries consist of a tax on Nets and the sale of Turtle banks; the Fisheries show an increase of Rupees 230-8 over the previous year, the net tax realized in the past year Rupees 260, a decrease of Rupees 10 as compared with the year before.

49. There was a decrease of 120 in 1866-67 as compared with 1865-66, and was owing to the fish (Hilsa) forsaking the Sandoway streams in great measure which still continues.

50. Turtle banks show an increase of Rupees 240-8 in

1866-67... 921 8

1867-68...1,162 0

240 8

the past year, but the farmers are said to have lost owing to the turtle not depositing eggs in as great numbers as formerly—whether this is due to the banks being overworked or to some accidental circumstance is not however known.

SECTION IV. SALT TAX.

1866-67...1,424 8

1867-68...2,213 0

788 8

51. Salt shows an increase of Rupees 788-8, but by a mistake a sum of Rupees 825-8 paid in April 1867 was included in the

Pots.
1866-67...2,849
1867-68...4,426

revenue of 1866-67; this is not correct and the account should stand—

<u>1,577</u>	1866-67,	...	599
	1867-68,	...	<u>2,213</u>
			<u>1,614</u>

showing an increase of Rupees 1,614; though Rupees 825-8 has been entered in the returns of 1866-67, I have not deducted it from the return of 1867-68 as it would be to continue the error, and cause confusion next year.

SECTION V. FOREST PRODUCE.

None.

SECTION VI. EXCISE.

52. The Excise revenue amounted to Rupees 2,420 in 1867-68 against 2,050 in 1866-67, an increase of Rupees 370. There was one Farm with two shops in Sandoway for which the farmer paid Rupees 1,805 against Rupees 1,000 in the previous year, the increase was due to a Poonghee-byan feast expected to take place in 1867-68.

53. There were 17 Licenses realizing Rupees 965 against 19 realizing Rupees 900 in the previous year—changes in the value of the different shops have caused this.

54. There was one retail license for Rupees 150, the fee being the same as in the year before.

55. There was no Opium or Spirit Farm in 1867-68.

IRON WOOD,

56. In 1867-68 the number of permits issued was 18 and the revenue Rs. 681 against 15 permits issued and a revenue of Rs. 654.

NO. 284.—REVENUE REPORT FOR 1867-68.

Rupees 177 were realized by permits for removal of fallen iron wood trees.

57. FINES AND FORFEITURES, JUDICIAL.

	1866-67.	1867-68.
Northern Division, ...	506 10 0	288 9 0
Central do. ...	601 15 6	750 7 0
Southern do. ...	299 0 0	335 14 0
	<u>1,407 9 6</u>	<u>1,374 14 0</u>

These show a slight decrease.

58. REVENUE.

1866-67.	1867-68.
559 14 0	899 15 5

Revenue fees, fines and forfeitures show an increase of Rs. 340 from the greater number of persons punished for illicit possession of Opium.

59. FEES ON CIVIL AND CRIMINAL PROCESSES, &c.

1866-67.	1867-68.
661 8 0	762 6 0

The above show an increase of Rs. 100-14.

60. Premium on Bills was Rs. 5-3-9. only. Privilege remittances were done away with so that a few only were issued prior to the introduction of the Money Order system.

61. Savings.—Total Rs. 3-7-6 from pay of establishment not including the allowance for the Dispensary, which was not opened until March 1868. On the sanctioned amount for the Dispensary the savings were 435.

1866-67, ...	3,443 8
1867-68, ...	3,775 7
	<u>332 15</u>

62. Judicial Stamps show an increase of Rs. 328-15, which has been separately reported on.

63. Included in the above are Adhesive Stamps which show a slight increase of Rs. 2.

1866-67, ...	42	6
1867-68, ...	44	6
	2	0

64. Convict labor shows Rs. 404 realized and Gaol manufacture Rs. 128-1-7, total Rs. 532-1-7, and Rs. 589-10-4 in 1866-67, a decrease of Rs. 57-8-9.

1866-67, ...	589	10	4
1867-68, ...	532	1	7
	57	8	9

65. The Gaol manufactures consist of the sale of milk, vegetables, &c., and a few jobs in the Gaol workshops.

66. Post Office Remittance shows a slight increase of Rs. 9-15-6.

1866-67, ...	157	8	0
1867-68, ...	167	7	6
	9	15	6

67. Postage Stamps realized Rs. 219-8, a decrease of Rs. 51-10. Part of the decrease is due to alteration of rule, by which Deputy Commissioners are now privileged Officers, and do not use Service Stamps.

1866-67, ...	271	2
1867-68, ...	219	8
	51	10

68. Telegraphic Remittance shows a large increase of Rs. 2,499-14-4 due I believe to sale of stores and buildings.

1866-67, ...	187	8	2
1867-68, ...	2,687	6	6
	2,499	14	4

69. Unclaimed property shows an increase of Rupees 32-10-3.

1866-67, ...	22	10	0
1867-68, ...	55	4	3
	32	10	3

70. The Imperial Revenue shows an increase of Rupees 5,967, deducting Rupees 825-8 wrongly credited in 1866-67 on account of Salt, the increase would be Rupees 5,141.

1866-67, ...	98,776
1867-68, ...	104,743
	5,967

REMISSIONS.

71. The remissions applied for are Rupees 5-15-11 on 3-11 acres of land for damage to the crops. The remissions in Capitation tax are Rupees 26 for 8 persons, 3 persons were

entered twice in different circles not through the fault of the Thoogyee but from changes of name and residence. Two persons died and three persons were imprisoned on criminal charges.

•BALANCES.

72. The Balance at the end of the year ending 31st March 1868 was Rupees 1,162-7-7 uncollected through the culpable negligence of 2 Thoogyees.

DEFAULTERS.

73. There were four defaulters in Capitation tax, who all paid up after incarceration in Gaol; the longest time any one was confined being 30 days.

PART II. LOCAL FUNDS.

1. The Balance to the credit of each Fund on the 1st April 1868 was as below :—

5 per cent Cess Fund,	...	6,149	12	9
Bazaar do.	...	5,627	3	4
Ferry do.	...	1,131	6	5
Cattle do.	...	493	15	0
Municipal do.	...	203	4	0
		<hr/>		
		13,605	9	6

2. There was an increase in the Bazaar Fund in the daily collections and stall rents. There was an increase in the 5 per cent Cess, owing to the per centage on the uncollected balances of 1866-67 being credited in the past year.

PART III.

1. I had charge of the district throughout the year and was in the interior for 42 days visiting Toungoop in the North Township in November, and proceeding as far as Gwa, the extreme end of the Southern Township, which had not

been visited for some years, in March. During December, January, and February I was employed in the Settlement operations in circles bordering on Sandoway, leaving the town early in the morning and returning in the evening, except for 5 days.

2. The office of Tsitkai was held by MOUNG THADOWAY throughout the year, and during his absence on privilege leave from 13th January to 13th March MOUNG SHWA BOO the North Myo-oke acted for him. MOUNG SHWA BOO was Myo-oke of the North Township throughout the year.

3. MOUNG KEAOUNG was Southern Myo-oke throughout the year.

4. Their qualifications have been separately reported on.

5. The Office establishment has been regular and attentive and the books and correspondence are in good order.

6. The Treasury establishment consists of one Treasurer on Rupees 65 per mensem, a Pothdar on Rupees 20, and an Accountant on Rupees 100 per mensem.

7. No alterations have taken place in the establishment during the year.

8. All the establishments have given satisfaction during the year.

9. One THOOGYEE was removed in the past year, he was very late paying in his Capitation tax and his sureties were called upon to make good the deficiency; the money was all ultimately paid in but the sureties withdrew their security, and the Thoogyee not being able to furnish others, was removed.

10. The Subordinate Officers have given me every satisfaction, particularly MOUNG THADOWAY, the Tsitkai, and MOUNG SHWA BOO the Northern Myo-oke.

GENERAL REMARKS.

1. During the past year the price of paddy has been Rupees 65 per 100 baskets from April to about December, when with the new crop it fell to Rupees 50, at which in the greater part of the district it has remained and thus given a fair remuneration to the cultivators—the crops also have been fair, though the dry weather after the first setting in of the monsoon delayed the ploughing and a little damage was done by rain in November to the crops of early rice. The other rice, Koukkyee, had been planted late and benefited by the same rain. I attribute therefore the falling off of paddy cultivation almost exclusively to the sickness of the cattle at the ploughing season.

2. Other descriptions of produce generally fetched a fair price affording remuneration to the cultivators and profit and employment to Merchants and others engaged in its export, so that on the whole the year has been a favorable one.

Trusting that this Report will meet with your approval.

I have the honor to be,

Sir,

Your most obedient Servant,

W. W. PEMBERTON,

Deputy Commissioner.

PEGU DIVISION.

No. 266.

To

THE ASSISTANT SECRETARY TO THE
CHIEF COMMISSIONER
BRITISH BURMA,
RANGOON.

Rangoon, 20th August 1868.

SIR,—I have the honor to submit the Annual Revenue Administration Report of this Division for 1867-68 with Statements attached, also the Report of the several Deputy Commissioners which came up as follows :—

District.	Deputy Commissioner.	Date of Report.	To head.
Rangoon, ..	Capt. Lloyd,	15th July,	17th July,
Bassein, ...	Mr. Beddy,	17th "	27th "
Myan-oung, ...	Major Hildebrand,	10th "	14th "
Prome, ..	Capt. Street,	...	6th "
Toung-oo, ...	Major McMahon,	23rd May,	2nd June,

With respect to your letter No. 177-14, Foreign Department, on the Sketch Revenue Report, I beg to append a copy of Mr. Beddy's Report No. 46 of the 17th instant, and to refer you to the letter quoted by him.

Deputy Commissioner Bassein No. 60
of 7th April 1868.

I have the honor to be,

Sir,

Your most obedient Servant,

R. D. ARDARGH,
Commissioner of Pegu.

REPORT

ON THE REVENUE ADMINISTRATION OF THE PEGU DIVISION OF BRITISH BURMA FOR THE YEAR 1867-68.—1229.

Subject.	Date.
Revenue, ...	No. 269 dated 16th July
Agriculture, ...	No. 236 " 3rd "
Settlement, ...	No. 323 " 3rd Augt
Excise, ...	No. 198 " 22d June
Trade, ...	No. 19 " 2d "
Marine, ...	No. 133 " 12th "
Stamps, ...	No. A 8 " 1st "
Local Funds, ...	No. 298 " 24th July

I have already submitted Sketch Reports, vide margin. The present is the detailed Annual Report referred to in Colonel Phayre's Minute, 1st May 1863, 1st September 1864.

2. During the year the division has been superintended respectively by Lieut. Colonel Stevenson from 1st April to the 7th December 1867, and by myself who returned to my duties on that date, and retained charge until the end of the Official year 31st March 1868.

3. The five districts of which the division is composed, were worked by the following Deputy Commissioners:—

I. Rangoon.—Lieut.-Colonel Geo. Faithfull, from 1st April to 11th May 1867. Captain Malcolm Lloyd, from 12th May 1867 to 31st March 1868.

II. Bassein.—Mr. H. W. Beddy, throughout the year.

III. Myan-oung.—Major C. P. Hildebrand, throughout the year.

IV. Prome.—Lieut.-Colonel F. W. Ripley, from 1st April to 6th October 1867. Captain C. E. Watson, from 7th October 1867 to 12th January 1868. Captain C. W. Street, from 13th January 1868 to 31st March 1868.

V. Tounng-oo.—Captain M. Lloyd, from 1st April to 28th April 1867. Major A. R. McMahon, from 29th April 1867 to 31st March 1868.

4. Major A. G. Duff was Magistrate of Rangoon Town throughout the year, and as such had the collection and management of the Local Funds. The officiating place of Cantonment Magistrate was also filled by the same Officer with an interval between the 8th October 1867 and the 17th January 1868 when Captain Wynch held office.

5. In reviewing the operations of the twelve month, it must be borne in mind that the report takes in a period of 12 months as compared with 11 of which 1866-67 was composed. This was caused by the Official year 1867-68 commencing with the 1st of April instead of as heretofore on the 1st May.

However, in comparing the two years one with the other it should also be recollected that the Revenue Demand of the District Officers can hardly be said to be affected by the change. It is only those items of taxation which do not admit of the preparation of an assessment in anticipation of demand that can be said to be influenced; such as for instance the Customs, sale of Stamps, and fines and forfeitures.

6. The Imperial Demand for 1867-68 exceeded that for 1866-67 by 8,67,221 Rupees, the fluctuations during the past 5 years being as below :—

1863-64,	...	...	Rs. 50,80,629	Increase.
1864-65,	...	...	„ 57,50,700	6,50,071
				Decrease.
1865-66,	...	...	„ 57,09,533	21,167
1866-67,	...	...	„ 53,51,116	3,58,417
1867-68,	...	...	„ 62,18,337	8,67,221

These fluctuations however were dependant on those in the Customs Department. It will be seen as I proceed that portion of the Government income which is derived from sources which are to some extent within the control of the Managing Officers (the District Collectors or Deputy Commissioners) has maintained a steady march of improvement.

Each item is now passed under review.

7. First in importance (as Colonel Phayre writes) is the Land tax. This is raised on ground under cultivation.

Besides Waste land, which for the encouragement of cultivation is held free from assessment for terms of years according to either the Provincial Revenue Rules or the Rules noted marginally, all other under cultivation pays tax at rates which from time to time are revised by the Settlement Officers, in the course of their operations.

Sale of Waste Land
No. A 150 dated 30th
June 1863.

Grants of do.
No. 154 dated 30th
March 1865.

Such land is divided into two classes.

1. That under Lease or Settlement.

2. That not settled. The proportion of average is as about 2 of the former to 3 of the latter.

8. In the Pegu Division during the last 2 years the average has been—

1866-67.		1867-68.
Acres.		Acres.
4,78,210	Under Lease, ...	4,78,087
6,79,084	Not under Lease, ...	6,99,949
11,52,324	Total...	11,72,986

The increase which was in the land not under lease being about 20,000 acres.

9. The gross acreage for the past 5 years I note as—

1863-64,	...	...	Acres	10,18,779	Increase.
1864-65,	...	...	„	10,58,018	39,239
1865-66,	...	...	„	10,95,794	37,776
1866-67,	...	...	„	11,52,324	56,530
1867-68,	...	...	„	11,72,986	20,662

The increase then is not so satisfactory as in the previous year.

10. The progress in each district is thus shown :—

Districts.	1867-68.		Total 1867-68.	Total 1866-67.	Increase of 1867-68.	Compared with in- crease of 1866-67.
	Underlease	Not under lease				
	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.
Rangoon, ...	1,06,464	2,98,492	4,04,956	3,94,236	10,720	21,690
Bassein, ...	6,423	2,22,209	2,28,632	2,24,927	3,705	15,584
Myan-oung, ...	1,22,363	1,17,335	2,39,698	2,31,274	8,424	-9,180
Prome, ...	2,12,285	52,576	2,64,861	2,66,013	1,152	9,901
Toung-oo, ...	25,502	9,337	34,839	35,874	1,035	.175
Total...	4,73,037	6,99,949	11,72,986	11,52,324	net increase 20,662	56,530

It is thus seen that in none of the districts has the increase been so much as in the year 1866-67, and that in Prome and Toung-oo there has been a decrease in cultivation.

For explanation I turn to each district separately.

11. RANGOON.

Year.	Paddy under cultivation.	Fallow, &c.	Garden.	Miscella- neous.	Toungya.	Total.
1866-67, ...	3,71,108	2,522	14,507	3,561	2,538	3,94,236
1867-68, ...	3,79,297	4,405	15,312	3,456	2,486	4,04,956
Increase, ...	8,189	1,883	805	...	...	...
Decrease, ...	...	...	...	105	52	...
Increase Net ...						40,720

The previous year the increase in the *Paddy* land under actual cultivation had been 22,306 and in *Garden* ground 792 acres.

Cattle disease is the great cause of the cultivation in this district being retarded, and this has now prevailed in it for several years.

Much has been done in the way of suggesting remedies of kinds to the villagers, and three years ago a Veterinary Surgeon (Gudgeon) of Her Majesty's service was sent over to enquire and report. But no means short of those which were adopted in England would appear to be of any service.

I shall note below again on the cattle murrain.

12.

BASSEIN.

Year.	Paddy under cultivation.	Fallow, &c.	Garden.	Miscellaneous.	Toungya.	Total.
1866-67, ...	1,92,546	21,774	4,249	2,634	3,724	2,24,927
1867-68, ...	1,93,712	25,536	4,406	2,966	2,012	2,28,632
Increase, ...	1,166	3,762	157	332	...	...
Decrease, ...	...	...	...	...	1,712	...
Increase Net ...						3,705

The Deputy Commissioner Mr. Beddy's explanation tallies with that of the Deputy Commissioner for Rangoon. He says the Khyuk-khyoung-gyee Tyke, in the Thee-gweng township is the only circle in which there has been a considerable decrease in cultivation, and it is owing solely to death amongst cattle. Last year the murrain in cattle extended along that portion of the district only.

It is remarked however, that the cultivation of Paddy has not shown the same progress this year as it did the former, when the increase was 22,306 acres over that of 1865-66.

13.

MYAN-OUNG.

Year.	Paddy land under cul- tivation.	Fallow, &c.	Garden.	Miscella- neous.	Toungya.	Total.
1866-67, ...	1,93,274	1,762	8,081	24,017	4,140	2,31,274
1867-68, ...	1,98,997	3,701	8,550	23,734	4,716	2,39,698
Increase, ...	5,723	1,939	469	...	576	...
Decrease, ...	...	...	...	283	...	...
Increase Net...						8,424

The increase of the previous year in acreage under Paddy cultivation was 9,930. Here also a falling off is perceptible.

Major Hildebrand thus explains, "The net increase in area of Paddy land paying full tax last year is very much less than it was the year before, but as before remarked that season was a peculiarly favorable one, and there was a consequent decrease in fallow land of acres 3,752, whereas in the year under report fallow land has increased largely."

14.

PROME.

Year.	Paddy land under cul- tivation.	Fallow, &c.	Garden.	Miscella- neous.	Toungya.	Total.
1866-67, ...	2,00,572	513	14,234	12,800	37,894	2,66,013
1867-68, ...	1,99,578	551	14,348	12,928	37,456	2,64,861
Increase, ...	...	38	114	128	...	...
Decrease, ...	994	...	...	...	438	...
Decrease Net...						1,152

It is observed that in this district the Paddy land under cultivation has been as below during the last two years:—

Year.	Under Lease.	Not under Lease.	Total.
1866-67, ...	1,99,648	888	2,00,572
1867-68, ...	1,98,311	1,267	1,99,578
Increase...	...	379	...
Decrease...	994	...	...
* Net decrease...			994

It will thus be seen that the district since the time it was summarily settled by my gallant friend and brother Cadet Colonel David Brown, when Deputy Commissioner there, until the present may be looked on as a "settled" one.

A glance at Captain Street's report will show that very little alteration one way or the other has taken place in the area of Paddy land cultivated.

The decrease then does not show any tendency to fall off in this district, but is as explained by its present Deputy Commissioner entirely owing to accidental causes.

The Engma township was first visited by a plague of rats, and then a quantity of arable land was inundated by the overflow of the Myeet-mekha, 859 acres of land were consequently thrown up in that township.

Then in Mengdoon township (that from which the present Sovereign of Ava takes his princely title) a large portion of the Mahton river bank was washed away, and the water which was previously kept in by it made its escape. The cultivation thereabouts being "Mayeen" the cultivators gave up the land as soon as the means of irrigating their crops had been destroyed. This amounted to 221 acres.

Although not more particularly noticed by the Deputy Commissioner in his general remarks, I note 111 acres in Pongday also abandoned from death of cattle and from the disturbed state of that township during the last rains; a decrease of 170 acres in Padoung owing to land having been remeasured and the former measurements being found much in excess.

Small increases appear in some of the other townships, chiefly owing to land having fallen into tax, which had been leased with periods of exemption.

15.

TOUNG-OO.

Year.	Paddy land under cul- tivation.	Fallow Land, &c.	Garden.	Miscella- neous.	Toungya.	Total.
1866-67, ...	27,588	399	1,038	1,839	4,910	35,874
1867-68, ...	27,541	612	1,107	1,435	4,144	34,839
Increase...	...	113	69	...	...	...
Decrease...	47	...	...	404	766	...
Decrease Net.						1,035

The decrease is accounted for by the cattle murrian. Toung-oo also is noticed as a district having a large preponderance of settled land in it.

The settled Paddy land in 1867-68 was 24,688 acres to 2,853 acres not under lease, so that the decrease is not so much to be regarded as a sign of retrograding.

16. Under the head *Paddy* but included in the above statement along with fallow, &c. as not being under cultivation, are the following :—

	Acres.
Rangoon, ...	1,316
Bassein, ...	273
Toung-oo, ...	57
	<hr/> 1,646 <hr/>

also no less than 269 acres of brickfields in Rangoon.

The above are taxed at 3 Rupees per acre.

17. The acreage of the fallow Paddy land is thus exhibited :—

DISTRICT.	1866-67.	1867-68.	Increase.
Rangoon, ...	1,109	2,820	1,711
Bassein, ...	21,505	25,263	3,758
Myan-oung, ...	1,762	3,701	1,939
Prome, ...	518	551	38
Toung-oo, ...	499	555	56

This was a tax which when I was Deputy Commissioner of Rangoon I had had introduced. By a payment of 2 annas per acre a cultivator is enabled to keep on his fields and prevent them falling into the hands of others to whom the Thoogyee might otherwise allot them. This of course refers to such lands as are leased under the general Revenue Rules, and are not settled.

18. It is remarked that in Bassein the plan is much more in favor than in the other parts of this division. Some of the Deputy Commissioners* appear to regard the increase shown in the area of fallow land on which the tax is paid as indicative of the year being an unfavorable one.

Major McMahon, an old Settlement Officer, I see in accounting for the decrease of paddy cultivation from cattle murrain says, "the increase in fallow land follows naturally."

I do not think that under the conditions the conclusion is logically good. If the country were *entirely* taken up as it is in England, then certainly the reasoning would stand; but here the retaining of land as fallow is merely permissive on payment of a tax, and much more waste land is to be found lying fallow than that for which the tax of 2 annas per acre is paid.

* Major Hildebrand, Deputy Commissioner, Myan-oung. Major McMahon, Deputy Commissioner, Toung-oo.

In fact the 2 annas tax merely tends to secure the cultivator a hold on the land, and to enable him to keep what he has a desire to improve by turning it into grass to recover its strength.

It by no means follows that the increase or decrease of fallow land should be a gauge by which to determine the increase or decrease of cultivation, except possibly in individual cases, and even then, owing to the absence of certainty, the rule would break down.

The imposition of the settlement in Prome district explains to my mind why it is there is such a very small proportion of fallow land there, otherwise it would be very much above what is shown in the Returns.

19. I have already given in the tables above shown the Garden, Miscellaneous and Toungya acreage. The two former are from actual measurements, the last is a computation. The payment is at the rate of 1 Rupee per male cultivator in the districts of Rangoon, Bassein and Myan-oung, and a similar amount for each household in the other two districts, and the area each Rupee is supposed to represent is 2 acres.

20. The increase in the Rangoon district in Gardens was 805 acres. This is notwithstanding 83½ acres of land were taken up by Government for the Thamine brickfields and public roads.

The increase of area is attributed to "land granted in former years being liable to tax for the first time in 1867-68."

The increase in the Bassein, Prome and Toungy-oo districts do not seem to call for any remarks.

21. By Garden land, I should have noted is meant, that on which Cocoanuts and Palms, Betelnut (areca) and

fruit bearing trees of sorts, such as Mangoe, Jack, Tamarind, &c. grown. Under this head also are included Plantain gardens.

Where single fruit trees of the kind noted above cannot be included in the area of land paying taxes, they are charged for separately according to the rates laid down in para. 8 of the Revenue Rules; that is four annas all round, except in the case of Cocoanut trees which in Prome and Toung-oo are charged at 3 annas each.

22. Miscellaneous cultivation comes next, that is the raising of such annual products as Pan vines, Mulberry, Sugar cane, Chillies, Indigo, Pulse, Pumpkins, Ocumber, Brinjals, and other kitchen vegetables of sorts, besides the three following which have annually a report all to themselves under the head of "Agriculture," viz :—Cotton, Sesamum and Tobacco.

23. In my report No. 236 of the 3rd July I gave the following table, which I re-copy :—

I. COTTON.

YEAR.	RANGOON.	BASSEIN.	MYAN-OUNG.	PROME.	TOUNG-OO.	REMARKS.
1863-64,...	84|12|1	370|7|7	6,761|4|0	1|5|2	126|11|0	* Estimated
1864-65,...	349|12|6	704|11|6	13,537|6|0	192|0|0	390|14|0	to be 2,517
1865-66,...	212|3|0	499|10|6	5,654|13|7	2,828|6|9	225|4|0	included in
1866-67,...	38|14|5	122|10|2	3,334|0|0	*	143|8|0	Toungya.
1867-68,...	127|11|6	131|9|4	1,534|3|0	+ 6|2|8	138|6|0	+ Do. 12,114 Do. do.

II. SESAMUM.

YEAR.	RANGOON.	BASSEIN.	MYAN-OUNG.	PROME.	TOUNG-OO.	REMARKS.
1863-64,...	18|2|7	133|15|7	6,217|11|1	438|12|0	62|13|0	* Prome. The es-
1864-65,...	20|12|8	62|6|0	4,264|5|0	5,072|0|0	70|2|0	timated Toung-
1865-66,...	150|12|7	76|14|2	8,226|5|8	10,390|2|6	35|0|0	ya crops were,
1866-67,...	292|1|3	86|9|8	11,552|7|0	* 346|13|10	69|5|0	1866-67, ... 9,434
1867-68,...	97|11|4	41|12|10	11,056|1|4	59|2|4	76|7|0	1867-68, ... 9,507

III. TOBACCO.

YEAR.	RANGOON.	BASSEIN.	MYAN-OUNG.	PROME.	TOUNG-OO.	REMARKS.
1863-64,...	36 1 1	76 1 0	2,622 7 10	5,444 15 2	43 7 0	
1864-65,...	5 10 10	80 7 4	2,356 8 4	5,313 0 0	94 14 0	
1865-66,...	81 9 10	26 5 8	1,835 6 4	4,964 3 9	42 0 0	
1866-67,...	5 4 6	32 4 4	2,005 2 0	5,238 0 8	55 14 0	
1867-68,...	5 4 6	20 7 0	2,354 5 0	4,976 1 6	68 10 0	

24. It will be observed that under the head of Cotton and Sesamum, the Deputy Commissioner Prome has marginally during the last two years noted a large growth of these products in the toungyas, the approximate areas of which he gives.

* The other Deputy Commissioners have been requested to supply similar information in future Returns.

25. The causes of a falling off in the Miscellaneous cultivation of Rangoon, Myan-oung and Toung-oo are noticed by the Deputy Commissioners of those districts. Neither this nor the slight increases in Bassein and Prome appear to require more particular remark.

26. I am rather pleased to see toungyas on the decrease. The culture of toungyas is a very wasteful way of raising Miscellaneous cultivation. Even in that stronghold of toungyas, Prome, the Deputy Commissioner notes, "it is no doubt desirable that toungyas should be given up to a great extent."

I now notice the Settlement operations of the year shortly.

27. These, however, although carried on in the season of 1867-68, will not affect the assessment until next year.

28. The following was done in the way of Settlement :—

Liabie to Assess- ment in	RANGOON.	BASSEIN.	MYAN-OUNG.	PROME.	TOUNG-OO.
1868-69, ...	4,949 7 2	3,988 0 0	5,279 0 0	514 8 6	615 3 0
1869-70, ...	4,073 4 0	3,584 10 5	6,671 0 0	718 2 10	470 7 0
1870-71, ...	4,757 0 8	2,409 14 6	5,868 0 0	425 15 6	196 4 0
1871-72, ...	4,092 4 3	2,755 15 0	6,154 0 0	1,147 9 2	22 7 0
1872-73, ...	2,862 9 4	1,055 15 5	3,372 0 0	83 15 3	4 1 0
1873-74, ...	2,905 9 10	349 6 0	3,775 0 0	200 4 4	4 2 0
1874-75, ...	2,119 5 4	97 11 3	2,097 0 0	99 5 4	2 5 0
1875-76, ...	2,807 5 10	3 2 0	106 0 0	..	4 9 0
1876-77, ...	1,062 4 6	...	...	...	1 14 0
1877-78, ...	251 4 8	...	15 0 0	44 15 3	...
1878-79, ...	841 12 7	...	47 0 0	1 7 6	...
1879-80, ...	96 8 0	...	34 0 0	...	2 0 0
1880-81, ...	787 9 7	...	...	...	...
Total...	31,569 13 9	14,249 10 7	33,421 0 0	3,236 3 8	1,323 4 0

34. Grants of land of more than 100 acres each in area were made in the Rangoon district to the extent of 16,107-1-2 acres under the revised Rules provided for the same in Government Notification No. 154 of the 30th March 1865.

The Chief Commissioner has I am glad to see placed a restriction on the grants, which, intended to be a benefit to the country, threatened to be simply a curse.

There are 80,485-2-7 acres of ground in this district granted under the above Rules.

35. There was no land sold under Government Notification No. 150A. of the 30th June 1863.

36. There is no information given regarding the grants that have been leased and whether an increase in cultivation by the lessees has actually been brought about. In some cases that I have had before me, and which I have reported to the Chief Commissioner, the lands have been taken up under revised rules simply in the way of speculation and without the slightest apparent intention of doing anything more than extorting money from the adjacent villagers for permission to cut fuelling on the same.

I turn to a brighter picture.

• IMPROVEMENTS.

37. In the Myan-oung district reclaimed land has been taken up as below, consequent on Embankments.

	1867-68.	Total inclusive of former years.
By the Magyee Khyoung or Kyangin } Embankments, ...	201 acres.	201 acres.
„ Myan-oung Embankments, ...	675 „	4,490 „
„ Anoukphet do. ...	213 „	7,878 „
„ Toungbotayah do. ...	325 „	1,549 „
„ Okpho do. ...	209 „	1,054 „
„ Dooyah do. ...	84 „	1,449 „
	1,707. acres,	16,621 acres.

The Deputy Commissioner of Prome reports—the estimated area of land cultivated in consequence of embankments is acres 15,828-0-2.

REVENUE REALIZED ON LAND.

38. The Revenue demand on land was as below :—

DESCRIPTION.	1867-68.		Total.	Compared with 1866-67.	Increase.	Decrease.
	Under lease.	Not under lease.				
	Ruppes.					
Paddy, ...	6,32,591	10,04,945	16,37,545	16,04,950	32,595	...
Garden, ...	23,919	89,914	1,13,833	1,10,352	3,481	...
Miscellaneous, ...	1,600	64,726	66,326	66,612	...	286
Toungya, ...	...	25,407	25,407	26,603	...	1,196
Total...	6,58,110	11,85,001	18,43,111	18,08,517	34,076	1,482
Net Increase...					34,594 or 1.91 per cent.	

Under the head Garden land have been included Rupees 41,124 on account of Tax on separate trees.

Under Miscellaneous cultivation is also shown a sum of 2,020 Rupees on account of tax levied at toungya rates from cutters of Dhancee or Palm leaves for thatching.

39. The collection of Land Revenue by districts was as below :—

DISTRICT..	Revenue 1867-68.	Increase.	Decrease.	
Rangoon, ...	8,09,924	23,188	...	
Bassein, ...	3,47,404	3,007	...	
Myan-oung, ...	3,73,925	9,856	...	
Prome, ...	2,81,003	...	644	
Toung-co, ..	30,855	...	813	
Total...	18,43,111	36,051	1,457	Net increase 34,594

40. The rates have been the same in 1867-68 as in the previous year.

41. No land granted under the Waste Land Rules of 30th March 1865 has yet been returned as paying revenue.

FISHERIES.

42. These have increased Rs. 10,910 during the year.

The gross demands for the last 5 years have been—

1863-64,	Rupees 3,75,728	
1864-65,	" 4,19,897	Increase 44,169
1865-66,	" 4,36,359	" 16,462
1866-67,	" 4,29,962	Decrease 6,397
1867-68,	" 4,40,872	Increase 10,910
		<u>Increase since 1863-64...65,144</u>

43. The assessments are on

- | | | | |
|---|--------------------------|-----|--|
| 1 | Sea fisheries, ... | ... | } Classed under Sea fisheries and net. |
| 2 | Turtle Banks, ... | ... | |
| 3 | Nets used in Rivers, ... | ... | |
| 4 | Inland Ponds and Lakes, | | |

The several districts show as below:—

Total Sea and Net.	1866-67. Inland.	Total of both.	District.	Total Sea fishery and Nets.	1867-68. Inland.	Total of both.
22,041	1,92,852	2,14,893	Rangoon, ...	24,472	1,95,952	2,20,424
41,790	93,009	1,34,799	Bassein, ...	40,198	84,434	1,24,632
4,356	64,685	69,041	Myan-oung,	4,538	76,746	81,334
1,976	1,738	3,714	Prome, ...	2,214	4,463	6,677
1,169	6,346	6,515	Toung-oo, ...	1,394	6,411	7,805
71,332	3,58,630	4,29,962		72,866	3,68,006	4,40,872

In the above are included under Sea fisheries and Nets, Turtle Banks in Bassein and Toung-oo districts, which fetch as below—

			Bassein.			Toung-oo.
1866-67,	...	...	8,280	...	...	705
1867-68,	...	...	5,150	...	...	920
			Decrease...3,130	Increase...215		

44. The increases are

In Rangoon,	...	...	Rupees 5,531
Myan-oung,	...	...	„ 12,293
Prome,	...	...	„ 2,963
Toung-oo,	...	...	„ 290
The decrease in Bassein,	...	...	„ 10,167

Of the decrease in Bassein and increase in Myan-oung, 3,580 is owing to a method of alternate renting of fisheries which lie on the border of those two districts.

This would reduce the real progress in Myan-oung to 8,713 Rupees and moderate the falling off in Bassein to 6,587.

This decrease being looked into shows as below—

	Sea and Net.	Fond.	Total.
1866-67,	41,790	93,009	1,34,799
1867-68,	40,198	84,434	1,24,632
Decrease, ...	1,592	8,575	10,167
Transferred to Myan-oung,	• ...	3,580	3,580
Loss on Turtle Banks as in margin.*	1,592	4,995	6,587
	3,130	...	...
	1,538	...	...

* 3,280
5,450
—
3,130

The above would give an actual increase on Sea fishery and Nets, but a falling off in Turtle Banks and in fresh water fisheries. That these last should have decreased is neither satisfactory nor satisfactorily explained.

45. Both Captain Lloyd's and Major Hildebrand's reports show that fisheries in their districts are properly managed, and the principle of renting them understood. There is this fear however in the Rangoon district, that too many workers may be told off to work at a fishery.

To keep up the value of a fishery, it should not be made unprofitable to the workers or too common. And considerable judgment is also required to have none but men who work harmoniously together.

Of the Lake fisheries in the Rangoon district 237 yielding a revenue of 1,53,711 Rupees were under lease and 46 yielding 42,241 were disposed of for the current year only.

46.

SALT.

1866-67.

20,411

1867-68.

54,557 Increase...25,146

of which 21,659 in the Rangoon district alone and 3,489 in Bassein.

The manufacture in Rangoon was out of 36,902 earth pots charged at 12 annas; and 1,468 iron cauldrons taxed at

5 Rupees. Captain Lloyd has pointed out what has before been observed by myself, that the assessments falling about the time when the official year closes, the demand for the year is dependant on the dates when the Thoogyees file their Rolls. For regularity's sake I should prefer seeing the demand recognized as belonging to a season, and the whole of the season's tax shown in one and the same annual return, instead of arbitrarily splitting such over the sharp edge of a line drawn between the 31st March and 1st April.

The cause of the remarkable increase observable in the manufacture of Salt is ascribed by the Deputy Commissioner to—1, greater activity shown by the Thoogyees in filing their Assessment Rolls—2, to closer supervision of the Salt bakers, and 3, to the number of manufactories having increased, owing to the market rate for Salt last year having been good.

Captain Lloyd has obtained and furnishes a Statement (vide his report) of 28,312 maunds of Salt imported paying duty, and 11,118 without payment of duty during 1867-68.

Mr. Beddy also notices that the increase in tax from 16,003 Rupees to 19,492 Rupees is owing to a large demand for Salt in Upper Burma which induced extended manufacture.

I observe from the Trade Returns that some 22,449 maunds of this staple were exported by land beyond our Frontier.

The manufacture in Myan-oung was trifling and apparently does not admit of increase—Rupees 68 only were paid as tax on Salt in this district.

It will be interesting to observe the fluctuations in the Revenue derived from this article of manufacture during the last 5 years.

5 Years.	Rupees.	Increase.	Decrease.
1863-64, ...	48,738	...	...
1864-65, ...	39 11	...	10,342
1865-66, ...	33,74	...	4,687
1866-67, ...	29,411	...	4,168
1867-68, ..	54,559	25,146	...

That is a gradual declining until a demand arises and then a sudden revival, and so it has been on several occasions.

A lot of Salt is manufactured and thrown into the market; a glut ensues; prices go down; manufacture falls off until the load is got rid of, and then the process is repeated over and over again.

When I was Deputy Commissioner of Rangoon, I remember writing a paper on this subject in which I proposed regulating the manufacture so as to prevent these fluctuations and to protect Salt bakers from being injured by the same.

A project I may remark so entirely opposed to the principles of free trade, that I should not wish to bring it up again under any but a steady paternal sort of Government such as that at Java for instance.

I pass on to

FOREST PRODUCE.

48. Comprised of Fees from Bee Hunters and Edible Birds Nesters. The latter in Bassein. The revenue is trifling. It realized only 1,583 or Rupees 30 in excess of the

previous year—of this only 50 Rs. is obtained for the permission to collect Edible Birds Nests (Bassein district.)

CAPITATION TAX.

49. The total demand (inclusive of Land assessment in lieu of) is thus shown :—

District.	1866-67.	1867-68.	Increase.	Remarks.
Rangoon, ...	3,64,326	3,77,865	13,539	
Bassein, ...	2,93,928	2,96,917	2,989	
Myan-oung, ...	3,79,842	3,88,803	8,961	
Prome, ...	3,14,704	3,23,219	8,515	
Toung-oo, ...	50,663	51,376	713	
Total...	14,03,463	14,38,180	34,717	

The demand is composed of Capitation tax (simple) and the Land tax levied in lieu of such in certain towns.

I. LAND ASSESSMENT.

50. The following table shows the demand of the past year compared with the former years :—

District.	Town.	1863-64.	1864-65.	1865-66.	1866-67.	1867-68.	Remarks.
Rangoon	Rangoon,	22,288	23,685	41,745	60,147	63,059	Rangoon, 1865-66 Rates raised.
Bassein	Bassein,	10,014	11,269	10,715	11,320	11,483	
Myan-oung	Myan-oung	4,566	4,951	5,123	5,245	5,205	
Prome	Prome, Theyetmyo	22,647	22,238	22,679	17,124	17,937	Prome District. 1866-67, 24,041
Toung-oo	Toung-oo,	8,039	9,502	9,065	8,945	8,836	1867-68, 24,580

51. In Rangoon Town a sudden rise in the revenue demand under this head will be noticed in the years 1865-66, 1866-67. This was occasioned by the reimposition of the full rates which had been reduced during the time the Province had been subjected to the Income tax.

The increase for 1866-67* seems to be owing to the gradual development of the town. The rates were the same.

52. Bassein—the Chief Commissioner will observe is is nearly stagnant. The tax shown has hovered between 10,000 and 12,000 for the last 5 years, sometimes a step back and then a stumble forward.

53. The only town in Myan-oung district that pays on a measurement of land occupied by buildings in lieu of Capitation tax is Myan-oung itself.

There is a slight decrease in this town (which is one not capable of much growth.) It is explained by the measurements of the former year having been tested and found to be in excess.

Myan-oung I may observe is a town that owes its quasi importance entirely to official authority. Henzadah, further south, is the real capital of the district. Possibly at some future date it will be so again.

54. In Prome town an increase represented by Rs. 813 is shown and ascribed to new houses being built on vacant land and to persons building larger houses.

In Thayet-myo a falling off of 274 Rupees is noticed, owing to a large number of houses having been burnt down and smaller ones having been built in their place. This town is in some measure a dependancy of the Military Cantonment. Much of the head quarter work of the district is performed here by an Assistant Commissioner. Prome however is the head quarters always resorted to by the Burmese of the district, except those in the townships worked by the Assistant Commissioner of Thayet-myo.

It has always appeared to me that it would be well to cut off the Thayet-myo Sub-division altogether from the

Prome district and create it into a separate Deputy Commissionership. This is not a proposition thrown out here but one that is merely noticed as having been already made.

If there was a Deputy Commissioner of Thayet-myo without any District Officer over him, I think the town would show a tendency to increase.

55. In Toung-oo there has also been a slight falling off. This has not been explained by Major McMahon who appears to have taken up an incorrectly noted demand for 1866-67.

There is a misunderstanding about some houses which have hitherto been taxed within what are strictly Cantonment limits. There is a reference pending about this.

(II. CAPITATION PROPER.)

56. The number of persons of every kind assessed in the division for Capitation tax was 313,436 compared with 308,311 of 1866-67, and the gross demand of tax was Rupees 13,25,017 being 31,252 in excess of the former year.

57. This last was levied by districts thus :—

DISTRICT.	1863-64.	1864-65.	1865-66.	1866-67.	1867-68.
Rangoon, ...	2,65,909	2,71,750	2,88,606	3,04,179	3,14,806
Bassein, ...	2,69,912	2,67,648	2,73,749	2,82,608	2,85,434
Myan-oung,	3,33,766	3,50,075	3,63,399	3,74,597	3,83,598
Prome, ...	2,65,540	2,80,732	2,84,854	2,90,663	2,98,639
Toung-oo, ...	34,213	38,858	40,468	41,718	42,540
Total...	11,69,340	12,09,063	12,51,076	12,93,765	13,25,017

58. The yearly rate of increase for the division has been—

In 1864-65,	...	3.39 per cent.
„ 1865-66,	...	3.47 „
„ 1866-67,	...	3.42 „
„ 1867-68,	...	2.41 „

It will thus be seen that although there has been an actual increase in the revenue, there has been a falling off of about 1 per cent in the proportion of progress made.

59. The tables of tax payers being referred to give for the same period :—

DISTRICT.	1863-64.	1864-65.	1865-66.	1866-67.	1867-68.
RANGOON, ...	61,401	62,818	66,723	70,534	72,710
BASSEIN, ...	61,818	61,033	62,641	64,427	64,688
MYAN-OUNG, ...	77,867	80,141	82,935	85,135	86,591
PROME, ...	68,345	73,118	74,445	75,140	76,411
TOUNG-OO, ...	10,405	12,261	12,761	13,075	13,036
Total...	2,79,836	2,89,371	2,99,505	3,08,311	3,13,436

The ratios of increase being for the division—

In 1864-65, ...	Persons	3·40 per cent.
„ 1865-66, ...	„	3·50 „
„ 1866-67, ...	„	2·94 „
„ 1867-68, ...	„	1·66 „

The apparent difference between the rates of increase in revenue and in persons being explained by the fact of their being made up of two rates, viz., a full rate for married tax payers, and a half rate for unmarried people.

60. The proportion of increase in the present year by districts has been,—

DISTRICT.	Rates of increase in tax payers.	Rates of increase in Revenue.	Remarks.
Rangoon, ...	3·08	3·46	all but.
Bassein, ...	0·40	1·00	
Myan-oung, ...	1·71	2·40	
Prome, ...	1·68	2·74	
Toung-oo, ...	decrease. 0·29	1·97	

61. I test the foregoing by the Population Returns.

They give as below. First for the past 5 years for the division :—

YEAR.	No. of Souls.	Increase.	Rates of increase.
1863-64, ...	12,34,164	52,105	4.40
1864-65, ...	12,88,663	54,499	4.41
1865-66, ...	13,38,421	49,758	3.86
1866-67, ...	13,79,469	41,048	3.06
1867-68, ...	14,19,014	39,545	2.86

62. Next by districts for the year :—

DISTRICT.	Population 1866-67.	Population 1867-68.	Increase.	Ratio of Increase.	Remarks.
RANGOON, ...	3,40,676	3,51,417	10,741	3.15	Decrease.
BASSEIN, ...	2,74,655	2,74,540	...	...	* 0.04
MYAN-OUNG, ...	3,63,817	3,80,505	16,688	4.58	
PROME, ...	3,22,599	3,32,493	9,894	3.06	
TOUNG-OO, ...	77,722	80,059	2,337	3.00	

63. The proportion of increase in the Revenue of Rangoon which is by no means the most populous of my districts, is the most. Last year it was noted as "very satisfactory" by Colonel Stevenson, (and well he might, for the rate of improvement was no less than 53 per cent) 3.46 is more moderate, but still satisfactory, although the actual increase in population is less than in the Myan-oung district.

The proportion in the Bassein district is *not* so satisfactory. Regarding it Mr. Beddy writes, "I am at a loss to account for such a paltry increase as it gives only 1/ per cent, I feel convinced that Bassein with such a large population ought to show better results. I have found the

"Myo-okes very lax in carrying out my instructions to visit the villages in person, and to make notes of the inhabitants here and there and then to compare their statements with that of the Thoogyees. I have given them more stringent instructions this year, and desired them to keep Diaries showing date of visit to each village and the result of their enquiries and to submit their Diaries on return to their head-quarters. I am in hopes that with the European supervision that the northern portion of the district has this year that more care and attention will be given by the Thoogyees in hunting up Tax payers."

Bassein is a district which wants not only a good deal of supervision by the Deputy Commissioner and his Assistants, but also requires a first rate Akhoon-Woon.

The Deputy Commissioner of Toung-oo in explanation of the apparent anomaly of a falling off in the number of persons assessed with an increase in the amount of revenue payable, accounts for it thus, "1stly, Burmese and Shan settlers whose period of exemption has expired and who pay Rupees 4 coming in the place of Karens hitherto paying only Rupees 2 and who now pay revenue under head Karen Chief's tribute, and 2ndly, to Bachelors have married and become liable to payment of double tax."

Nevertheless it is to be regretted that this district should not have kept pace with the others, in the matter of Capitation tax.

IMMIGRATION.

64. With my Population Report for 1867, I submitted a Return in which I find Emigrants and Immigrants from Upper Burma and the Shan States noted in the following numbers, which include both

No. 736 of 7th
March 1868.

sexes and all ages. It is I observe for the Calendar year 1867:—

	RANGOON.			BASSEIN.	MYAN- OUNG.	PROME.	TOUNG-OO.			Total.
	Burmese.	Shans.	Total.	Burmese.	Burmese.	Burmese.	Burmese.	Shans.	Total.	
Emigrants, ...	694	277	971	298	269	613	1,009	184	1,184	3,335
Immigrants, ...	1,367	343	1,710	605	1,082	5,541	2,640	529	3,169	12,107
Excess of Immi- grants over Emi- grants, ...	673	66	739	307	813	4,928	1,640	345	1,985	8,772

Although manifestly a very defective paper, as it does not show the arrivals from or departures to the Straits and China or the East, or to the India Proper States on our West, (movements however that almost entirely affect only the Rangoon and Bassein towns) it is used to show the record that has been kept of the ebb and flow of immigration to the several districts from the Burman and Shan States during the year. It does not extend to the sea-ports or Municipal tax paying cities.

65. The term of 1,959 tickets of exemption for 5 years for Capitation tax having expired during the previous twelve month, the holders became subject to tax in 1867-68, in which latter year further tickets were granted as below:—

Granted 1861-62. Expired 1866-67. Subject to Tax 1867-68.	District.	Fresh tickets granted 1867-68. Will expire 1872-73. Subject to Tax 1873-74.
56	Rangoon, ...	347
179	Bassein, ...	178
284	Myan-oung, ...	1,143
557	Prome, ...	1,301
728	Toung-oo, ...	992
1,804	Total Pegu Division	3,961

66. The outstanding tickets of exemption from tax are noted in the following table:—

DISTRICT.	Issued 1862-63, Expire 1867-68, Subject to Tax 1868-69.	Issued 1863-64, Expire 1868-69, Subject to Tax 1869-70.	Issued 1864-65, Expire 1869-70, Subject to Tax 1870-71.	Issued 1865-66, Expire 1870-71, Subject to Tax 1871-72.	Issued 1866-67, Expire 1871-72, Subject to Tax 1872-73.	Issued 1867-68, Expire 1872-73, Subject to Tax 1873-74.
Rangoon, ...	256	471	182	235	405	347
Bassein, ...	198	250	351	214	180	178
Myan-oung, ...	256	207	686	628	773	1,143
Prome, ...	140	826	2,245	1,298	773	1,301
Toung-oo, ...	543	943	588	432	587	992
Total...	1,402	2,697	4,052	2,857	2,718	3,961

The Deputy Commissioner of Myan-oung notes that the immigration to his district is steadily on the increase. I observe that it has increased so much that more exemption tickets appear to have issued than seemingly there were immigrants to receive them. I have called for an explanation.

STATEMENT No. 2.

67. Under column 22 of Statement No. 1 is clubbed together the rest of the Imperial Revenue or Customs Excise on Spirits, Timber, and Miscellaneous collections.

The totals given are—

1866-67, ...	...	Rs. 16,78,210
1867-68, ...	...	24,40,034
Increase ...	...	7,61,824

Statement No. 2 gives the detail of the above which includes several very important items of demand. And first of these the "Abkaree," an Indian word signifying Excise on Spirits and Drugs.

68. A Special Report on this branch has already been submitted with 15 Returns and Statements attached. That included the whole of the

Excise both what belongs to the Imperial Revenue as well as what is allowed to be credited to Local Funds. Deducting the cost of Opium the Statement by districts now stands thus—

HEAD.	RANGOON.		BASSEIN.		MYAN-OUNG.		PROME.		TOUNG-OO.	
	1866-67.	1867-68.	1866-67.	1867-68.	1866-67.	1867-68.	1866-67.	1867-68.	1866-67.	1867-68.
Total,	3,03,155	3,31,021	56,825	43,497	7,185	8,775	60,670	66,875	25,019	30,720
Local,	7,800	9,700	...	2,237	...	300	...	1,275	...	725
Imperial,	2,95,355	3,21,321	56,825	43,260	7,185	8,475	60,670	65,600	25,019	29,995

The total of the Revenue Demand being—

1866-67, ... Rs. 4,45,054

1867-68, ... „ 4,68,651

Increase... „ 23,597

69. The fees for licenses in Rangoon have been credited to the Municipal Fund since 1863-64. In the other districts only from 1867-68.

Therefore the Special Excise Report above referred to which gives the demand without deduction on account of Local Funds shows more correctly the true increase in the gross Excise of the several districts.

In 1866-67, the following items now credited to Local Funds were included in the Imperial Demand :—

Bassein,	...	2,125
Myan-oung,	...	300
Prome,	...	1,050
Toung-oo,	...	675

The gross increase compared with the increase in the Imperial Demand is thus shown—

DISTRICT.	INCREASE.		DECREASE.	
	GROSS.	Imperial Demand.	GROSS.	Imperial Demand.
RANGOON, ...	27,866	25,966	...	...
BASSEIN, ...	...	...	11,328	13,565
MYAN-OUNG, ...	1,590	1,290	...	...
PROME, ...	6,205	4,930	...	...
TOUNG-OO, ...	5,701	4,976	...	...

BY DISTRICTS.

70. The increases in the Rangoon District are remarkable—

	1866-67.	1867-68.	Increase.	Decrease.
Opium Farm, ...	73,913	83,151	9,238	...
Profit from sale of Drug, ...	69,345	75,375	6,030	...
Arrack Farm, ...	1,16,500	1,35,500	19,000	...
Toddy Farm, ...	6,000	7,100	1,100	...
District Toddy Shops, ...	1,445	1,045	...	400
Ganjah Farm, ...	8,400	9,150	750	...
Distillery License, ...	10,000	10,000	...	...
Excise Duty, ...	9,752	...	...	9,752
Total...	2,95,355	3,21,321	26,118	10,152

Net increase, Imperial, ...25,966.

The decrease of 400 Rupees in the District Toddy Licenses has been explained to arise from licenses granted to some Kullahs having been withdrawn, on it being found that they did not vend according to the intention of the rules.

The decrease in Excise duty is owing to an act of favor towards Mr. E. Fowle, the licensed distiller, who by Chief

Commissioner's Minute of the 26th February 1867 enjoys an exemption of Excise duty from that date for 3 years.

71. The Bassein District Excise shows as follows :—

	1866-67.	1867-68.	Increase.	Decrease.
Opium Farm, ...	14,000	9,000	...	5,000
Profit from Sale of Drug, ...	35,175	30,150	...	5,025
Arrack Farm, ...	3,000	1,400	...	1,600
Toddy Farm, ...	1,400	1,400	...	...
District Toddy Shops, ...	565	710	145	...
Ganjah Farm, ...	560	600	40	...
Total...	54,700	43,260	11,440	11,625

Net Decrease...11,440.

The state of the Excise in Bassein is very unsatisfactory. Upwards of 10,000 Rupees have been lost in the Opium Farm. The only apparent reason being because the Opium Farmer was told that the supply of the drug would be limited; also to their being no competition.

Rupees 1,600 was lost on the Arrack farm (which this year is extinct!) owing to the rule which allows Tavern keepers to sell to Natives of India. The result has been a few Rupees extra added on to the Local Funds while the Imperial Revenue loses what it has hitherto had coming in from this source.

72. The Excise of Myan-oung is suited to the wants of the people.

No Opium. No Ganjah. No Arrack. Only Toddy.

In 1866-67 this yielded Rs. 4,255

In 1867-68 „ „ „ 4,685

Increase... „ 430

The village toddy shops not attached to farms gave

1866-67,Rs. 2,680

1867-68,, 3,790

Increase...., 1,160

75. In Promé district the fluctuations have been

	1866-67.	1867-68.	Increase.	Decrease.
Opium Farm, ...	7,750	15,150	7,400	...
Profit from sale of Drug, ...	22,110	24,120	2,010	...
Arrack Farm, ...	10,050	7,300	...	2,750
Toddy Farm, ...	13,000	9,350	...	3,650
District Toddy Shops, ...	4,710	6,880	2,170	...
Ganjah Farm, ...	2,000	2,800	800	...
Total...	59,620	65,600	12,380	6,400

Net increase...5,980.

The decrease in the Arrack Farm the Deputy Commissioner considers is owing to the Farmer having lost money on the same the year previous. The average of 5 previous years I observe was 9,490.

The amount of Rs. 7,300 is made up however of 2,500 from Promé and 4,800 from Thayet-myo. These were the reduced rates from what had been obtained in the same places the former year—

Viz., Promé, ... 2,850
 Thayet-myo, ... 7,200 } 10,050.

So that the falling off in Promé was only 350 Rupees, leaving the amount for 1867-68 at 105 Rupees below the average of the previous 5 years, while in Thayet-myo the decline was 50 per cent. or 2,085 below the average of that farm for the same period.

This indicates an amount of proper supervision over the soldiers at Thayet-myo which of course prevents the Farmer from profiting so largely as he might have calculated on.

In Toddy the demand for 1866-67 was (inclusive of licenses) 17,710. This in 1867-68 came down to 16,230, showing an apparent loss of 1,480 Rupees.

Here likewise, the decrease is owing to *Thayet-myo* 1,700 Rupees. The farm there having come down from 7,000 to 5,300.

The Deputy Commissioner would charge this on the loss experienced by the Farmer from the licensing of village shops.

But if that is the case why should the centre and lower part of the district have increased from 10,710 in 1866-67 to 10,930 in 1867-68=Rupees 220.

The excuse bears no weight with it, and it is evident the Excise of Thayet-myo Sub-division requires as much looking after it as that of Bassein.

I attribute this to the arrangement already noticed by me which prevails in this district.

74. In Toung-oo the Revenue was—

	1866-67.	1867-68.	Increase.	Decrease.
For Opium Farm, ...	6,250	8,050	1,800	...
Profit from Sale of Drug, ...	3,696	4,941	1,256	...
Arrack Farm, ...	7,400	8,411	1,011	...
Toddy Farm, ...	5,100	6,550	1,450	...
District Toddy Shop, ...	684	1,293	609	...
Ganjah Farm, ...	1,225	750	...	475
Total...	24,844	29,995	6,126	475

Net Increase...5,651.

As already noted in the Excise Report Major McMahon's explanation of the Ganjah Farm having declined is that such was owing to "fortuitous circumstances."

75. I may here notice that during 1867, 459 persons were arrested in the division for breach of the Excise laws, of whom 372 were convicted and 57 of these last imprisoned, Fines amounting to Rs. 14,246 were inflicted, of which 9,353 were realized, including 2,544 paid to informers.

The number of persons arrested and tried was far greater in Myan-oung and Prome than in the other districts.

76.

SEA CUSTOMS.

	1866-67.	1867-68.	Increase.
Rangoon,	6,96,066	12,38,849	5,42,783
Bassein,	95,874	1,82,757	86,883
Total Rupees...	7,91,940	14,21,606	6,29,666

The above is inclusive of fines, confiscations, &c., and represents a trade as shown in the following Statement which is extracted from my Trade Report forwarded with letter No. 19 of the 2nd June 1868 :—

Exports.	1866-67.	1867-68.	Increase.
	Value.	Value.	Value.
Rangoon,	188,84,251	197,08,976	8,24,725
Bassein,	13,33,931	15,74,681	2,40,750
Total...	202,18,182	212,83,657	11,65,475

Imports.	1866-67.	1867-68.	Increase.
	Value.	Value.	Value.
Rangoon,	219,69,654	266,84,740	47,15,086
Bassein,	1,63,671	2,05,886	42,215
Total...	221,33,325	268,90,626	47,57,301

Act XIII of 1866 which revised and enhanced certain duties, came into force in March 1867, and of course influenced the revenue to a considerable extent.

Under *Inland Frontier Customs* a small increase of Rupees 15 was levied by way of fines in 1866-67 at Thayet-myo. As no fines were inflicted in 1867-68, this shows a decrease of 15 Rupees.

78. The item of Forests, Timber Revenue and *Proceeds of Unclaimed Timber* are not accounted for, to my office.

FINES AND FORFEITURES.

78. Accounted for thus—

	1866-67.			1867-68.		
	Revenue.	Judicial.	Total.	Total.	Revenue.	Judicial.
Rangoon Town, ...	1,100	16,582	17,682	15,398	725	14,673
Rangoon District, ...	283	12,084	12,367	12,799	2,639	10,160
Bassein, ...	1,710	15,148	16,858	12,224	236	11,988
Myan-oung, ...	334	29,664	29,998	20,645	467	20,578
Prome, ...	3,106	31,937	35,043	20,699	2,674	18,025
Toung-oo, ...	14	3,271	3,285	3,537	269	3,268
Total...	6,547	1,08,686	1,15,233	85,402	6,610	78,692
Decrease...				29,921	Increase. 63	29,994

79. The large falling off in the Judicial fines arises partly from the gambling fines hitherto credited to Imperial Revenue in Rangoon being now transferred to the Local Funds, and partly from the operation of the Gambling Act itself, under which gambling in the interior of the district has become more difficult to deal with.

Major Hildebrand notes "On its coming into force, all previous gambling laws were superceded and gambling was legalized all over the district except in a few towns, and

“ the law is such that even within those few towns gambling
 “ can be carried on almost with impunity. Previously gam-
 “ bling was prohibited throughout the district and the
 “ amount of fines imposed on gamblers annually was consi-
 “ derable. They amounted in 1866-67 to Rupees 14,962
 “ and in 1867-68 to Rupees 7,729 only.” A further cause
 of the decrease in receipt on account of Judicial fines was
 that light crime decreased very much, i. e., the crimes on
 which fines are chiefly inflicted.

80. UNCLAIMED PROPERTY SOLD. This is an accidental
 item—

1866-67,	...	...	Rs. 10,046
1867-68,	...	...	4,081
Decrease...			5,965

81. FEES ON CIVIL AND CRIMINAL PROCESSES—

1866-67,	...	...	Rs. 9,532
1867-68,	...	...	13,807
Increase...			4,275

Under a recent order of Government, no fees will in
 future be charged on criminal processes, consequently a de-
 crease may be expected in 1868-69.

82. PREMIUM ON BILLS. A trifling item—

1866-67,	...	...	Rs. 111
1867-68,	...	...	452
Increase...			341

83. SAVINGS FROM PAY OF ESTABLISHMENT—

1866-67,	...	...	Rs. 260
1867-68,	...	...	851
Increase...			591

An accidental item.

84. Marine receipts credited to Government—

	Rangoon.	Bassein.	Total.
1866-67,	7,117	245	7,362
1867-68,	23,600	2,709	26,309
Increase...	16,483	2,464	18,947

The above for 1867-68 was made up of items in the sub-joined table which I extract from my Marine Report submitted under No. 133 of the 12th June last :—

ITEMS.	Rangoon.	Bassein.	Total.	Remarks.
Shipping Office Fees, ...	1,988	44	2,032	
British Burma Coast Light Dues, ...	18,010	2,649	*20,659	Since March 1867.
Straits Light Dues, ...	124	...	124	
Little Basses Light Dues, ...	1,281	...	1,281	
Sale of Condemned Stores, ...	1,746	16	1,762	
Freight and Passage to Port Blair, ...	442	...	442	
Sale of Charts, ...	9	...	9	
Total...	23,600	2,709	26,309	

The very large increase is of course due to the imposition of the British Burma Coast Light Dues.

85. MISCELLANEOUS.

This consists as below on—

ITEMS.	1866-67.	1867-68.	Increase.	Decrease.
Sale of empty boxes, &c. ...	251	246	...	5
Arms License Fee, ...	...	55	55	...
Schooling Fees, ...	278	514	236	...
Cash credited to Govern- ment for Deposits, ... }	12,591	5	...	12,586
Do. Recoveries, &c. ...	1,610	...	...	1,610
	14,730	820	291	14,201

Net Decrease Rs....13,910.

In respect to the Arms License fee, Mr. Beddy's explanation was called for and his reply is requested to be referred to.

The credits on account of Schooling fees and Books were receipts from the Government School at Prome.

The last two items, owing to which an apparent decrease is shown, were credits of last year, the first in the Prome, the other in the Toung-oo district.

86. Karen Chiefs' Tribute Rupees 2,917 this year to 2,286 of 1866-67. Increase 631 Rupees. This is entirely in the Toung-oo district and paid by the Karens who prefer paying a fixed tribute for a term of years to being annually assessed on their Toungyas and for Capitation.

87. POSTAGE STAMPS shown as below—

DISTRICT.	1866-67.	1867-68.	Increase.	Decrease.
Rangoon, ...	27,375	36,688	9,313	...
Bassein, ...	1,539	1,071	...	468
Myan-oung, ...	509	665	156	...
Prome, ...	2,874	3,261	387	...
Toung-oo, ...	1,845	2,078	233	...
	34,142	43,763	10,089	468

The decrease in Bassein was at first explained by the supposition that the Merchants there got their supplies from Rangoon. On further consideration Mr. Beddy cannot give any reason for the small quantity taken by the public at Bassein.

Captain Lloyd ascribes the marked increase in Rangoon to the prosperity and increasing trade of Rangoon Town.

88. STAMPS ON CIVIL SUITS, LAW PAPERS, &C.—

DISTRICT.	1866-67.	1867-68.	Increase.	Decrease.
Rangoon, ...	1,57,761	1,73,091	15,330	...
Bassein, ...	26,037	31,370	5,333	...
Myan-oung, ...	25,978	26,028	50	...
Prome, ...	21,864	36,112	14,248	...
Toung-oo, ...	15,859	15,503	...	356
Total...	2,47,499	2,82,104	34,605	356

Under this head in Rangoon is included—

1. Stamps, 1,30,262
2. For impressing, 40,929
3. Stamp penalties, 1,881
4. For renewal of Stamps spoiled, 19

Total...1,73,091

IN BASSEIN.	1866-67.	1867-68.	Increase.	Decrease.
Sale of Stamps, ...	23,522	29,917	6,395	...
Stamp penalties, ...	2,515	1,453	...	1,062
Total...	26,037	31,370	6,395	1,062
Net Increase...				5,333

The increase is ascribed by Mr. Beddy to the new Stamp Act “by which the value of the Stamps on which suits are instituted in the Civil Courts has been enhanced, and also “directs all petitions to be on Stamp paper.”

Major Hildebrand expected a considerable increase in the Stamp Revenue of his district, and gives as a reason for this not being realized—a considerable decrease in the number of suits brought before the Courts.

He has not been able of ascertain whether the decrease in the number of suits instituted was in any way caused by the operation of the New Stamp Act, but thinks it was.

Captain Street I have already noticed (Sketch Report) ascribed the large increase in Prome to the increased Stamp duty required on Documents under Schedule B. of the Stamp Act. I myself from my acquaintance with the Prome-district notice it as another instance of its being (out of Arakan) one of the most litigious districts I have seen in Burma.

* The decrease in Toung-oo is noticed. The Deputy Commissioner Major McMahon's report needed to be corrected from an increase to a decrease, therefore his explanation that "the excess was derived from Stamps required for a proportionately greater number of suits of lesser value," is hardly applicable. However he notices what no doubt was a principal cause of the decrease and that is that "the usual heavy timber cases were fewer in number owing to an embargo being placed on the export of timber from Upper Burma."

89.

LICENSE TAX.

This was a new tax introduced within the year.

The demand was as below exclusive of deductions made by the Accountant General from the salaries of officials and the commission payable to Thoogyees.

			Amount.
Rangoon,	...	...	68,310
Bassein,	...	...	3,072
Myan-oung,	...	...	6,268
Prome,	...	...	8,563
Toung-oo,	...	...	3,158

Total.. 89,371

Major Hildebrand pronounces it to be a most unpopular tax.

The above was levied under Schedule A. No assessments appear to have been made under Classes I. and II.

BALANCES.

90. These were as below—

DISTRICT.	31st March.	30th June.	Deduct Re- mission.	Balance 1st July.	
Rangoon, ...	3,42,641	78,471	73,520	4,951	Sincere recovered.
Bassein, ...	2,33,485	6,437	5,804	633	
Myan-oung, ...	3,929	3,929	3,929	...	
Prome, ...	64,338	23,805	23,805	...	
Toung-oo, ...	17,755	12,577	12,577	...	
Total...	6,62,148	1,25,219	1,19,635	5,584	
1866-67...	5,69,685	47,279	35,928	11,351	

These Balances contrast unfavorably with the previous year, but arise entirely from the very large amount of Remissions that have been recommended.

REMISSIONS.

91. The details of these as compared with those of 1866-67, are—

YEAR.	Land Revenue.	Capitation tax.	Fishery.	Excise.	Salt.	Karen Chiefs.	License.	Total.
1866-67, ...	17,802	6,535	9,591	2,000	...	...	...	35,928
1867-68, ...	63,095	14,942	2,804	759	228	35	37,772	1,19,635
Improvement...	...	...	6,787	1,241	...	...	...	...
Falling off...	45,293	8,407	...	...	228	35	37,772	83,707

Taken by districts I have the remissions of both years in gross—

YEAR.	RANGOON.	BASSEIN.	MYAN-OUNG.	PROME.	TOUNG-OO.	Total.
1866-67, ...	22,673	4,212	1,754	5,293	1,996	35,928
1867-68, ...	73,520	5,804	3,929	23,805	12,577	1,19,635
Improvement...	...	...	...	...	...	...
Falling off, ...	50,847	1,592	18,512	18,512	10,181	83,707

Of the 1,19,635 Rupees for which remission is sought Rupees 37,772 were for the License tax. Putting that out of the account, the amount would be reduced to 81,863.

92. The District Officers explain the cause of remission as below—

Rangoon,	{ Amount,	...	...	73,520
	{ License tax,	...	...	32,817
				<hr/>
				Balance...41,203
				<hr/>
		1866-67.	1867-68.	
1. Land	...	11,259	32,729	

Rupees 32,743 had to be remitted on account of destruction of crops by inundation and drought and Rupees 147 owing to crops being destroyed by wild animals—total 23,890. Rupees 5,996 Settlement land thrown up owing to cattle murrain and inability to replace dead cattle. The rest of this item was owing to over-measurements, double assessments, and erroneous taxation of rent free land, also to tax cultivators absconding and dying.

	1866-67.	1867-68.
2. Capitation and Land tax in lieu of...	3,857	6,232

The explanation given by the Deputy Commissioner appears to be so far satisfactory that except in the case of 1,463 Rupees irrecoverable on account of absconding of tax payers, Rupees 77 from tax payers imprisoned, and 428 on account of deaths—total 1,968; the rest appears to be owing to the carrying out of the Revenue Rules and orders of the Local Government.

	1866-67.	1867-68.
3. Fisheries,	...	7,557
		2,014

53 Rupees were lost by tax payers absconding, and 1,908 were remitted on account of deterioration of Fisheries.

The rest was double assessment—a matter of erroneous computation—4 Salt tax; the same; a double assessment.

93.

BASSEIN.

Amount,	5,804
Of which License tax, ...	1,289
Balance...	4,515

	1866-67.	1867-68.
1. Land tax,	108	53

Fifty Rs. of which from cultivators leaving the district.

	1866-67. •	1867-68.
2. Capitation and Land assessment in lieu, 10		4,462

Rupees 4,440 of this was remitted on account of the money having been robbed after collection in the Thoogyees care. The difference Rupees 22 was an over assessment.

There were no remissions this year in this district on account of Fisheries or Excise, although there were last year, as in margin, on the list.

1866-67.
Fisheries, ... 2,034
Excise, ... 2,000

94.

MYAN-OUNG.

Amount,	3,929
	1866-67. 1867-68.
1. On Land Revenue, ...	1,023 2,024

Of this Rupees 877 on account of destruction by inundation, 566 on account of drought, and 12 on account of cultivators absconding; and remainder from ground being taken up by Government and from double and wrong assessments.

	1866-67.	1867-68.
2. On Capitation and Land in lieu,	731	1,605

Rupees 565 was owing to death or imprisonment in Gaol or absconding of tax payers. 818 on account of improper, erroneous or double assessments, and the rest from the operation of the Revenue Rules.

Fisheries Rupees 300 remission recommended in consequence of loss sustained by orders passed on representation of the Forest Department.

95.

PROME.

Amount,	...	...	...	23,805
License tax,	...	...	...	2,641
				<hr/>
				21,164
				<hr/>

Of this no less than 20,857 Rs. on account of Land Revenue (last year Rupees 731), 44 Rupees in amount of tax was for land taken up by the construction of the Trunk Road.

59 Rupees had to be remitted on account of death of Cattle.

7 Rupees (not quite) on account of a double assessment, and 68 Rupees from cultivators absconding. And all the rest from drought, that is from want of a sufficient quantity of rain to allow of the crops maturing.

This may indeed be regarded as a calamity.

The area of the land thus affected was about 16,350 acres.

1866-67. 1867-68.

2. Capitation tax and Land tax in lieu, ...	661	307
---	-----	-----

These with the usual reasons. The amount of remissions is very moderate, and is less than one half of previous year.

96.

TOUNG-OO.

Amount, ...	...	...12,577
License tax, ...	...	... 1,525
		<hr/>
		11,052

Last year the remission was

On Land,Rs. 720	} 1,996
„ Capitation, ...	„ „ 1,276	

This year the Land tax remissions are Rs. 7,432. This Major McMahon states “is chiefly owing to *fortuitious circumstances*” such as the great flood in September, 1867.

The amount thus lost by the inundation was Rs. 7,300 on 7,512 acres. Rupees 42 were on land taken up for a Government road, and Rupees 78 were on toungyas.

Capitation tax Rupees 2,336.

Major McMahon notices under his explanation of remissions a number of houses on which tax has hitherto been paid having been declared exempt from tax owing to their being within Cantonment limits. The amount appears to be Rupees 466.

Rupees 773 were owing to deaths and removals from the district. The remainder were remissions under the Revenue Rules.

Fisheries—41 it on damage from the inundation.

CATTLE MURRAIN.

97. I may here notice the reports of the several Deputy Commissioners on the Cattle Murrain in the districts, a standing cause of remissions in this division.

In Rangoon—Cattle Murrain in 1867 had materially decreased when compared with the previous year, and more

196 EXTRACT FROM PROCEEDINGS IN THE HOUSE OF COMMONS
 especially with 1865 when it raged fearfully and carried off
 nearly half the Buffaloes and a large number of Bullocks and
 Cows.

In Myan-oung and Prome it had (as a scourge) ceased
 to exist.

In Toung-oo also the disease had abated and after July
 and August apparently disappeared.

The number of deaths were given as below—

	Buffaloes,	Bullocks and Cows.
Rangoon, ...	2,724	804
Bassein, ...	4,125	407
Toung-oo, ...	418	28

The disease generally shows itself at the close of the dry
 season and rages about 4 months.

Whatever form the plague assumes it seems to be highly
 infectious and but a short time is required after its appear-
 ance in a township to impoverish the unfortunate cultivators
 in it.

I much fear that in making my next report I shall have
 to record great mortality this year amongst the Cattle of the
 Rangoon district.

EMBEZZLEMENTS BY THOOGYEEs,

98. *Rangoon*.—None,

Bassein.—The Thoogyee of Athot was unable to pay in
 his Land tax after he had collected it, and was placed in Gaol.
 His sureties however paid up the balance outstanding against
 him, so that Government suffered no loss,

Myan-oung.—In this district also there was one case of
 embezzlement. The Laylot Tyke Thoogyee after collecting
 Rupees 572-8 Capitation tax, lost it in gambling and ran

away and has not since been heard of. The amount was recovered in full from his securities.

Prome.—None.

Toung-oo.—None.

99. Persons confined in Gaol as Revenue Defaulters.

	For Revenue of previous year.	For Revenue of 1867-68.	Total.	Confined under 1 month.
RANGOON, ...	1	1	2	2
BASSEIN,
MYAN-OUNG,	4	4	4
PROME,
TOUNG-OO,

100. Revenue collected up to 1st July. There was actually realized as below by the 30th June 1868 :—

DISTRICT.	Imperial assessment inclusive of everything.	Remissions.	Balance outstanding.	Total of both.	Actually realized.
Rangoon, ...	33,39,206	73,520	4,751	78,471	32,60,735
Bassein, ...	10,69,361	5,804	633	6,437	10,62,924
Myan-oung, ...	9,10,063	3,929	...	3,929	9,06,134
Prome, ...	7,51,063	23,805	...	23,805	7,27,258
Toung-oo, ...	1,48,644	12,577	...	12,577	1,36,067
Total...	62,18,337	1,19,635	5,584	1,25,219	60,93,118

Last year the actual amount of collections was Rupees 53,03,837, showing that nearly 8 lakhs more have been collected this year than the previous before the 1st of July.

THOOGYEEES, .

101. Rangoon, Captain Lloyd says, has been unfortunate in its Thoogyees for some years past, but for the last two years more fortunate although they require constant supervision. I assent as to the constant supervision, but ex-

cept when Foreigners have been imposed on the people, contrary to my wishes, I think the Thoogyees are of the average ability and honesty of other districts.

I regret to see that the other Deputy Commissioners have not noticed this important establishment by which nearly the whole of the revenue (except Customs and Marine) is collected.

102. The Myo-okes as a body are capable of improvement. They require new life infused into them. Some of them are in fact not equal to the duties they have to perform.

103. The Akhoon-woons are reported on as below—

DISTRICT.	Name of Akhoon-woon.	Remarks.
Rangoon, ...	Moung Oh, ...	{ Has not conducted the duties of his office to the Deputy Commissioner's satisfaction.
Bassein, ...	Moung Gyee, ...	{ The old Akhoon-woon, an Arakanee, was promoted to Tsestkay. His successor is not remarked on.
Myan-oung, ...	Moung Gan, ...	{ Kept up his good character for doing his work with zeal and ability.
Prome, ...	Moung Tet To, ...	{ Appears hard working but unfortunately (says the Deputy Commissioner) has been doing more the work of a Treasurer than that of a Revenue Officer, so that he knows but little regarding the district.
Toung-co, ...	Moung Pay, ...	{ Has conducted his duties entirely to the Deputy Commissioner's satisfaction.

104. The Head Revenue Clerks in the Revenue Department of Rangoon (Mr. Tresham) and Myan-oung (Baboo Chutter Singh) are both highly spoken of by the respective Deputy Commissioners.

ANNUAL DISTRICT REPORTS.

105. Those of the several Deputy Commissioners are submitted.

Those of Captain Lloyd (Rangoon) and Myan-oung (Major Hildebrand) the Chief Commissioner will see have been prepared carefully and enter fully into the Revenue affairs of their respective districts.

LOCAL FUNDS.

106. Of Funds not Imperial, a separate Report has already gone in, from which I extract the following table :—

ITEMS.	1866-67.	1867-68.	Net Increase.	Net Decrease.
Port Fund, ...	87,756	1,00,772	13,016	...
Municipal, ...	1,60,604	1,74,454	13,850	...
Bazaars, ...	64,532	76,767	12,235	...
Ferries, ...	8,395	9,976	1,581	...
Rent on Town Lots,...	59,350	63,636	4,286	...
Sale of Town Lands,...	1,64,176	1,11,487	...	52,739
5 per cent Cess, ...	92,537	88,351	...	4,186
Miscellaneous, ...	22,847	18,473	...	4,374
Total...	6,60,...	...	Net Decrease	16,831

The increases in the Imperial, Bazaar and Ferry Funds and in the Rent on Town Lands in Rangoon are satisfactory.

The decrease in the item of Sale of Town Lands is of no consequence. It is not a source of revenue, but must come to an end with the saleable land and is not an annually assessable tax.

The decrease in the 5 per cent. Cess is not real. It arose from the Deputy Commissioner of Prome having included in the accounts of 1866-67 a portion of the receipts of 1865-66. All the other districts show an increase.

The Miscellaneous receipts (Local) are—

1. Cattle Market and Pound Fund,	...	.. 2,193 *
2. * Slaughter House tax (Bassein,)	...	... 500
3. Dispensary Funds,	...	... 8,513
4. * Sanitary Fund, District of Rangoon,	...	... 6,466
5. Rangoon Staying Bungalow Rent,	...	... 757
6. Prome Fuel Sheds Rent, ...	...	... 44

The result, by districts, of the Local Funds was—

	Amount.	Net Increase.	Net Decrease.
Rangoon,	4,01,897	...	15,884
Bassein,	71,145	8,671	...
Myan-oung,	49,487	3,166	...
Prome,	95,116	...	19,759
Toung-oo,	26,221	7,475	...

The decrease in Rangoon as above noted is owing to the smaller quantity of land sold in the town and paid for. In Prome it is due to the discontinuance of the Cattle Market tax and on a portion of the 5 per cent. tax of 1865-66 being over shown as receipts of 1866-67.

With the above explanation, I beg to report that I consider that the local taxes appear to be satisfactorily and steadily on the increase.

107. The District Reports were submitted with my letter No. 298 of the 24th July. The Local Funds are only again noticed here as they are tabularly exhibited at the foot of Statement No. II herewith sent up.

CONCLUSION.

108. I conclude with the usual "*gratias*."

I thank the several District Officers already named for the assistance they have been of, some of them have been very late in submitting Reports, Returns and Statements, this year. I trust this will not happen again.

109. They mention the following Assistant Commissioners, who have been working with them, favorably :—

RANGOON.

ASSISTANT COMMISSIONERS.

1. Mr. Lonsdale.
2. Lieut. Evanson.

EXTRA ASSISTANT COMMISSIONERS.

Mr. R. McLeod.

Moung On, (Twantay Sub-division.)

MYAN-OUNG.

ASSISTANT COMMISSIONERS.

Lieut. H. A. Gower.

Mr. Treacy, (left the district.)

Lieut. R. F. St. A. St. John.

EXTRA ASSISTANT COMMISSIONERS.

Moung Kyawdoon.

Moung Na Gaw.

PROME.

ASSISTANT COMMISSIONER.

Lieut. Furlong.

EXTRA ASSISTANT COMMISSIONER.

Mr. Richardson.

Besides these I desire to notice Major Munro, the Assistant Commissioner, stationed at Thayet-myo.

110. I cannot conclude my report without placing on record the assistance given me by Mr. St. L. Marley, the Head Assistant of my Office, of whose ability as a first rate Office head, I have a high sense. Mr. Peppin, as Accountant, (Financial) has also worked well and been of much help.

111. Finally, in conducting the Revenue duties of the current year, I look for the support of the Chief Commissioner, who I trust will be satisfied with the results of the past twelve months as above set forth.

R. D. ARDAGH,
Commissioner of Pegu.

Rangoon, 20th August 1868.

(COPY.)

No. 46.

To

THE COMMISSIONER OF PEGU,

Rangoon.

Dated Bassein, the 17th August 1868.

SIR,—I have the honor to acknowledge the receipt of your Circular Memo. No. 98, dated 25th July, forwarding the Chief Commissioner's Remarks under Docket No. 117, Foreign Department, from the Assistant Secretary to your address, on the Sketch Revenue Report for 1867-68, and with reference to the explanation called for, beg to submit mine.

2. Small increase in Land Revenue in the Bassein district. I beg to state that the land under cultivation in 1865-66 was 1,70,240 acres. In the year under review 1867-68, 1,93,985 acres, showing an increase of cultivation in 2 years of 23,745 acres, within these two years, the cultivators of the Bassein district have suffered a fearful loss of cattle. If you will refer to my return for 1866 and 1867, you will find that 33,134 Buffaloes and Bullocks died within these 2 years. It is true that in 1866-67 the years of the great mortality there is an increase of cultivation of 22,306 acres, the greater portion of the cattle though, died while the crops were being sown and in many Tykes after the crop was in, the consequence was, the effect was not so much felt in that year, but it was during the sowing season of 1867-68, because cultivators had not been able to make up the loss in consequence of the death of their cattle—again immediately after the season commenced, the murrain attacked Buffaloes along the western side of the Bassein River, all the way from Thaboung to Thanumdewa in the Nga-poo-tan township, crossing over to the Theegwan township, about Layzoe and Kun-gyee-doung, the loss is estimated at 4,532 heads of cat-

tle, with such disastrous effects. It is only a wonder that there has not been a large falling off, instead of a small increase.

3. The Capitation tax also *show very slow progress*. I beg to refer you to my letter No. 60, dated 7th April, in which I gave a full explanation and showing what the actual increase of population might be put down to, I showed in that letter, as I did in my Population Report, dated January 7th 1867, No. 25, that the Population Return for 1866 was an incorrect one, and that the Population Returns previous to it were also incorrect,—to hold therefore, in comparing the Population of 1867 with 1864, will simply be comparing a fictitious and false Population Statement, one that it has been proved by me to be incorrect, with one that there is reason to believe to be a pretty correct one, I simply mean to state that the Population in 1864 was not 2,73,626 souls, and consequently the comparison between what was given as the Population then and that shown in 1867, will not give a fair result.

4. Uncovered Land tax. What is meant by uncovered Land tax?

This tax is collected within Municipal limits, the portion on which the house stands is taxed at the rate of 3 pie a foot; land on which there is no building is taxed at 3 Rupees an acre, and this tax is what is called uncovered Land tax.

5. Arms License fee. This tax is collected from parties who receive a pass to keep arms—8 annas is recovered for each pass granted, 6 annas of which is credited to Government, and 2 annas is given to the writer who keeps the Register and writes out the pass.

6. Decrease in Excise of 13,709 Rupees—under head Opium Farm, there is a decrease of 5,000 Rupees nominally,

3,000 Rupees actually. The rent for the Opium Farm in 1866-67 was reduced by the Commissioner of Pegu from 14,000 Rupees to 12,000 Rupees. The Farmer was told that in 1867-68 that the quantity of Opium that he would receive in the year would be reduced from 52 maunds 20 seers to 45 maunds; this, coupled with there being no competition, reduced the price offered by the Farmer from 14,000 Rupees to 9,000 Rupees. In 1866-67 the net profit realized was 35,021. In 1867-68, in consequence of the sale of the drug being reduced by $7\frac{1}{2}$ maunds, the profits realized was 30,150 Rupees or 4,871 Rupees less than in the previous year, consequently the decrease under this one head amounted to 9,871 Rupees. The Arrack Farm in 1866-67 sold for 3,000 Rupees, in 1867-68 for 1,400 Rupees, showing a decrease of 1,600 Rupees—the reason of this decrease was, the Arrack Farmer declared that with the high price he had to pay to the Distiller of Arrack in Rangoon he could not afford to sell the liquor as cheap as he was in the habit of doing in previous years; that consumers fell off on account of the high price he had to charge, and instead of it being a profitable speculation he lost money by his Farm in 1866-67. The amount realized on account of Tavern, Wholesale, and Retail licenses was carried to credit under “Excise” in 1866-67. In 1867-68 the amount realized 2,237 Rupees was credited to Local Fund.

Fisheries—decrease of 10,167 Rupees—under head fresh Water Fisheries there is a large decrease, viz. 8,575 Rupees, but out of this might be deducted 2,755 Rupees on account of Fisheries disposed of this year by the Myan-oung district, leaving the actual decrease to be 5,820 Rupees which is unavoidable, the rent fluctuates. Under Turtle Banks there is a very large decrease, viz. 60 per cent.—the reason of this has been explained in my Revenue Report—under Salt Water Fisheries there is a small increase, viz. 1,538 Rupees.

With regard to the decrease in the Imperial Revenue, I beg to state that half of the decrease, viz. 4,426 Rs. is under one head "Fines and Forfeitures"—this is an item that the District Officer can have no control over, it may be twice the amount one year and next to nothing the following—the rest is comprised of Stamp penalties, sale of Unclaimed Property, Post Office Remittances, and Postage Stamps, &c., &c.

I have the honor to be,

Sir,

Your most obedient Servant,

H. W. BEDDY,

Deputy Commissioner.

RANGOON DISTRICT, REVENUE REPORT FOR 1867-68.

1. The year under review has not been so favorable to Paddy crops as was anticipated at first. The heavy showers of rain at the commencement having broken and given way to desultory ones during the middle of the season, and at the latter end having ceased at a period when most required to mature the grain on plants grown on high lands. Those grown in the low lands did not suffer so much, and in some instances not at all, yet on the whole the out-turn of Rice on a hundred baskets of Paddy was very far short of the previous year. Insects and other incidental causes have contributed to render the remissions of revenue heavier than the past year. Cattle disease in various forms have crippled in a great measure the means of the ryots; Bullocks are taking the place of the strong and sinewy Buffaloes, and although the former are not considered so useful as the latter, yet they are less liable to diseases which have more than decimated the Buffaloes during the Murrain of 1865-66, since then and a somewhat reduced rate. The scarcity of cattle has been the cause of decrease of cultivation, as I find remissions were granted to 127 individual Lessees to the extent of Rupees 5,103-9, who could not even bring their respective holdings into cultivation during the year.

2. Notwithstanding these drawbacks, the steady and good market rates for Rice and Paddy which prevailed throughout the previous season have no doubt induced the cultivators to use their best energies.

3. The following exhibits the total amount Demand of Revenue during the year under review and the preceding one in a comparative form :—

	1866-67.	1867-68.
	Rupees.	Rupees.
1. Land, ...	7,86,736	8,09,924
2. Capitation tax and Land Assessment in lieu thereof, ...	3,64,326	3,77,865
3. Fisheries, ...	2,14,893	2,20,424
4. Excise, ...	3,03,155	3,31,021
5. Salt, ...	13,338	34,997
6. Stamps, ...	1,54,593	1,67,254
7. Postage Stamps, ...	27,375	30,688
8. Forest Produce, ...	110	110
9. Fees, Fines, &c., ...	14,375	15,215
10. License Tax, ...	...	68,310
11. Miscellaneous or other items not enumerated above, ...	4,961	1,907
Total Rupees...	18,83,862	20,63,715

The ratio of increase of the whole is 9 per cent.

LAND REVENUE.

4. In this district two different systems prevail for the assessment of Land Revenue, viz., 1st, by Annual measurements, and secondly, by Leased Settlements for either 3, 5 or 10 years. The former has existed since the occupation of the country and the latter has gradually been introduced during the last 8 years. The over measurements have been reduced from 647 of the previous year to 436-5-3 acres. I shall adopt stringent measures to reduce this as much as possible in future years.

Lease system in force.

5. The four Lease systems in force in the Rangoon district may be briefly described as follows :—

1. The Village Lease system pure and simple.
2. The same system with modifications.
3. The Individual Farm Lease system.
4. The Individual Lease system.

6. In the year 1860 the first system was introduced. Village tracts comprising both cultivated, uncultivated, but easily cultivable and jungle lands, were accurately defined and given over to the villagers to do as they liked without any restrictions or conditions than the payment of a land rent equal to that on the then existing cultivated area. No additional tax was demanded from the lessees on account of new cultivators who had taken up lands within the tracts. The leases were effected for a term of years, generally ten, and the lessees had the option of throwing up their leases at any time on notice being given before the month of Ta-zoung-mon. The terms were eminently favorable to the lessees and they began to extort money from the fuel cutters.

7. The following modifications were made in the succeeding year and subsequent years. No exclusive right to Waste lands within the leased tract was allowed, and all Waste land within the tract brought under cultivation by the lessees were rent free during the term of their lease. Remission is allowed only in the event of general failure of crops, or extensive murrain among cattle. I consider this system objectionable, vide my Letter No. 13, Revenue, dated 13th June 1868, which accompanied my Revenue Settlement Report.

8. The third system was introduced in 1861—each Farmer agreed to pay for a fixed period, an annual rent equal to the amount payable on his existing cultivation at the time of accepting the lease; any adjacent Waste land was also mapped and included within the boundaries of the farm which he would cultivate rent free or subject to a fair assessment at the discretion of the Settlement Officer. The period of lease was fixed for not more than 10 and not less than 3 years, and cultivators who took leases for a period less than 4 years had not the option of giving up their lands. This system,

which on the one hand restricted the farmer within settled boundaries and therefore not very acceptable to him, proved on the other inconvenient to the Settlement Officer, in consequence of its taking up much of his time for a very small result, as only 9 farms containing acres 274, and paying a revenue of Rupees 403, were leased under this system.

9. Owing to the Individual Lease system introduced into Toung-oo in 1863 upon my recommendation having met with success, it was resolved in 1865 to introduce it into this district with slight modifications, and the same Officer, Major Munro, who effected the leases at Toung-oo was selected for the duty. He met with signal success, as the Rules were liberal and permitted the farmer to cultivate by himself or his servants as much land as he liked within the limits of his own circle.

10. Fresh Rules have been issued, having effect from the first of January 1868, which are yet more liberal than the preceding one, but as the leases effected during the past dry season by me and under my supervision, were based on the area of the existing cultivation for 1867-68, further notice will be deferred till the Report of the year to which it pertains. In the interim, a separate Report on the whole work of the season has been submitted with my Letter No. 13, Revenue, dated 13th June 1868.

Waste lands were however leased previous to this, and the revenue thereof fell due within the compass of the year under review.

PADDY LAND.

11. The total area of the district assessed for Paddy cultivation during the past two years, exclusive of the area retained by the owners and on which Fallow Land tax at the

rate of two annas per acre was paid, and of leased lands was as follows :—

			Acres.	As.	P.
1866-67,	...	...	2,65,159	8	6
1867-68,	...	...	2,74,158	3	10
Increase...			8,998	11	4

12. As previously stated, the best energies of the cultivators have been apparently devoted to the increase of cultivation under Paddy.

13. During the year there is an increase in the area of fallow land retained by the owners and on which the usual Tax of 2 annas per acre is paid. This the owners are obliged to do, with a view to restore the fertility of a soil where no other manure beyond the ashes from the stubble of a field is left to improve it.

14. There is a decrease in the area noted in the margin, which is accounted for as follows :—

LEASED LANDS.			Acres.	As.	P.
1866-67,	...	...	1,05,948	2	7
1867-68,	...	...	1,05,139	13	1
Decrease...			808	5	6

In the circle of Pyapon acres 476-6 of 5 years queng leased lands were subjected to measurement last year as the leases had expired. The whole of this area has however been granted under the Individual Lease system during the past dry season for the same number of years.

Under similar circumstances acres 416-8-11 of leased lands in the Pyendayare circle were subjected to measurement.

15. By the above an area of acres 892-14-11 is obtained and from this must be deducted acres 84-9-5 being area of free grants of land uncultivated but on which revenue has become due during the term of lease. This will account for the decrease above noted.

16. The following Statement exhibits the increase and decrease in the cultivated area of Paddy land exclusive of the area which paid tax at the fallow land rate and were retained by owners, and inclusive of the leased area of each township in a comparative form:—

TOWNSHIP.	Area in 1866-67.			Area in 1867-68.			Increase.			Decrease.		
1. Hlyne,	21,516	4	...	22,007	14	1	491	10	1	...	...	...
2. Mhaubee,	27,460	...	7	27,497	7	8	37	7	1	...	...	...
3. Ingaboo,	24,804	11	1	25,162	8	7	357	13	6	...	...	...
4. Thongma,	44,378	7	11	44,806	6	4	427	14	5	...	...	...
5. Angyee,	45,614	6	6	46,497	11	2	883	4	8	...	...	...
6. Phyaon,	15,564	9	8	16,590	3	1	1,025	9	5	...	...	...
7. Intay,	3,989	5	...	4,051	...	4	61	11	4	...	...	...
8. Syriam,	61,548	6	10	62,379	1	2	830	10	4	...	...	...
9. Dawbyne,	15,170	5	8	16,000	5	4	829	15	8	...	...	...
10. Zwaibone,	22,629	13	10	23,377	14	5	748	...	7	...	...	...
11. Pegu,	20,662	9	1	20,921	1	11	258	8	10	...	...	...
12. Zainganine,	13,258	6	11	14,133	8	11	878	2	...	...	...	...
13. Phongleng,	24,633	14	11	25,306	15	7	673	...	8	...	...	...
14. Akkharaing,	28,724	2	5	29,400	11	7	676	9	2	...	...	...
15. Rangoon,	1,152	2	8	1,162	2	9	10	...	1	...	...	...
Total...	3,71,107	11	1	3,79,298	...	11	8,190	5	10	...	...	...

The increase in the Paddy Land Revenue of the district does not embrace the great area of increased cultivation which I witnessed in leased tracts, nor of that existing on

lands reclaimed by individual leases, nor yet of the cultivation on portions of Waste lands already reclaimed, but the period of exemption thereon not terminated during the past year. The rates of assessment, upon Paddy lands were left unchanged for the year under review.

17. There is an increase of acres 113-0-7 in the area of Suburban Allotments subject to Rupees 3 per acre under Rule XII. of the Suburban Allotment Rules, and an Assessment of Rupees 339 which is mainly attributable to a portion of the Cantonment lands having been thrown into the town, under Suburban Classes.

18. In the Extra Suburban Allotments and elsewhere in the district, Brick fields are assessed at the rate of Rupees 3 per acre. There is an increase under this head of acres 57-12-2, attributable to the greater demand for bricks for buildings, &c. In the district, bricks were intended for Pagodas, Roads, Tazoungs, and other works of merit undertaken by the people at their own expense.

GARDENS.

19. The total area and assessment upon Garden cultivation during the past two years, including both land subject to annual measurement and assessment and those leased for terms of years, were as follows :—

	Total Area.			Total Assessment.		
1866-67, ...	14,506	9	11	32,456	11	8
1867-68, ...	15,312	8	6	34,300	5	4
Increase...	805	14	7	1,843	9	8

There is an increase of acres 805-14-7, and occurs in the following circles :—

Okkan,
Myoungtanga,
Oingaloung,
Kyoung-gon,
Kondan,
Mingaladoon,
Htantabin,
Kyoon Oo,
Ingaboo,
Yandoon,
Panhline,
Thongwa,
Mahline, (West)
Twantay,
Indapoorā,
Pyawbway,
Mot Kyoon,
La Wades,

Damdante,
Wagamay,
Kyoit lat,*
Hseit tha,
Myinkadoung,
Thanlyin,
Kyouktynepyin,
Yoon,
Hmawoon,
Poogan Doung,
Koyuk Khyoung,
Tseetpin,
Pegu,
Mayin Zaya,
Lagoon byin,
Myoongalay,
Kimmendine.

20. There were no alterations in the rates, and although acres 83-8-11 of Garden lands have been resumed by Government for the Thamine Brick Fields and other Public Roads, there is an increase which is no doubt attributable to more land taken up for this kind of cultivation (which is profitable) becoming taxable during the past year.

MISCELLANEOUS CULTIVATION.

21. The cultivation under this head consists chiefly of Chillies, Pan Vines, Pepper, Vegetables, mixed products, and very little of Tobacco, Cotton* and Sessamum. The area

* Vide also my Special Report under this head.

and assessment under this head is given below in comparative form for the past two years :—

	Area.			Assessment.		
	Acres.	A.	P.	Rupees.	As.	P.
1866-67, ...	3,560	15	8	7,359	1	4
1867-68, ...	3,455	11	11	7,082	0	3
Decrease...	105	3	9	277	10	11

There is a decrease under this head, the rates of assessment were the same as before, and while one kind of product is more extensively cultivated in one year than another a reaction takes place the next year and some other product is had recourse to more extensively. I can only attribute the decrease under this head generally to the energies of the cultivating class being more devoted to the extension of Paddy than to other kinds of cultivation.

TOUNGYA.

22. The number of Toungya cutters are gradually diminishing; last year there were 1,243 against 1,269 of the former one. There was a decrease last year of 97 persons and within the last 4 years of 777 in all. This is the most destructive method of cultivation, as very often valuable trees are levelled and burnt to give way to the growth of miscellaneous products. I therefore consider the decrease a matter of congratulation.

23. To prevent this method of cultivation is difficult and would be considered a hardship. It enables the poor who have not cattle to depend on manual labor for their livelihood, and the assessment is only 1 Rupee per dha. In

EXTRACT FROM PROCEEDINGS IN THE FOREIGN DEPT.

40 circles of this district it is entirely prohibited, and only permitted in the following 21 circles :—

1. Thonzay,	12. Pegu,
2. Okkan,	13. Kawleah,
3. Myanduga,	14. May Enzayah,
4. Mhaubee,	15. Zaingamaing,
5. Leingan,	16. Htandazyee,
6. Kyonggon,	17. Lagoonbyew,
7. Mingaladone,	18. Phoongyee,
8. Engaboo,	19. Yaytho,
9. Tagay,	20. Kyoungalay,
10. Yandoon,	21. Mahooya.
11. Khattiah,	

21. Under Rule XI. of the Remission Rules, both the

Abstract of Waste Lands granted under Rule XI. of the Revenue Rules during 1867-68 :—

	Acres.	As.	P.
For 1 year Free,...	190	0	6
„ 2 „ „ ...	870	2	6
„ 3 „ „ ...	1,697	9	0
„ 4 „ „ ...	1,123	8	3
„ 5 „ „ ...	2,399	13	7
„ 6 „ „ ...	668	9	10
„ 7 „ „ ...	2,088	4	9
„ 8 „ „ ...	1,003	10	6
„ 10 „ „ ...	841	13	7
„ 12 „ „ ...	787	9	7
Total...	11,671	2	1

Deputy Commissioner and Thoogyees of circles made grants of Waste Lands to be reclaimed for Paddy and Garden cultivation to the extent of acres 11,671-2-1. The Thoogyees granted them in

lots not exceeding 5 acres, and the former Officer in holdings exceeding 5 and not exceeding 100 acres in extent varying from 1 to 12 years. It is abstracted in the margin for ready reference. These lands lie beyond the Extra Subarban allotments or a circuit of 4 miles from the Town Magistrate's jurisdiction boundary line.

25. Third Class Extra Subarban Allotments to the extent of acres 525-3-10 have also been granted for reclamation from jungle for various periods under the Rules. In the Kyouk Khyoung circle grant of a lot of 426 acres was made in 1863, to Mr. Thomas Sutherland, for the establishment of

of a Model Farm. It is here noted that up to date nothing has apparently been done on this ground towards that object.

26. During the year under review 6,218-10-9 acres of Waste lands applied for under the Rules of the 30th March 1865 were granted by my predecessor for 48 years as 2nd Class lands—3,918-2-6 acres applied for during my predecessor's tenure of office had their grants signed by me for periods ranging from 16 to 48 years according to the class of jungle on the land, and 5,970-3-11 acres were under the sanction of the Chief Commissioner granted to Messrs. H. J. Williams and F. Mangles on Proceedings submitted by Colonel Faithfull. The total area granted during the past year amounts to 16,107-1-2 acres.

27. In the Report of my predecessor Captain Browne for 1865-66, allusion is made to a grant of 30 acres of land near Pegu for the purpose of trying a crop of Cotton raised from "Pernambuco seed," and to a large grant applied for by an European Firm in the same neighbourhood for the purpose of growing "Sessamum." I found the experiment of the Cotton which had been planted round the base of the old Fort Wall well shaded by Plantain trees pretty successful. With regard to the Sessamum none appears to have been grown in the circle of Pegu for the purpose indicated.

DHUNNIE.

28. This tax shows a decrease of Rupees 483 when compared with the previous year. It is collected from the Dhunnie cutters at the same rate as toungya cutters, or one Rupee per Dha is collected by a Writer who is paid at the rate of Rupees 15 per month during the season under the supervision of the Phyapoon and Bengtay Myo-oke. The season for cutting the Dhunnie is from December to May, when the Thoogyees are engaged in collecting the Land Re-

venue. The Dhunnie producing circles are wide in extent and most sparsely inhabited. A traveller may go a long days journey without seeing a human being. The three sea coast circles of Tawdane, Pyendaray and Kyouton are those producing this article, which is used for the thatching of houses in those parts of the district where "Thekkay" or "Wellah" or "Hlapadah" are not generally available.

29. There were 1,133 Dhunnie cutters against 1,616 of the year previous. The method of collecting the assessment of a tax derived from such a wide tract of country is open to objection, as people can evade the tax by the various channels which form the delta of the Irrawaddy. The cause of decrease is attributed to a great quantity of it coming into Rangoon from "Mergui," and also to the destruction caused to the plants by the Dhunnie cutters, and the difficulty now experienced in getting it conveniently. The last year that it was farmed out was in 1863-64, when it fetched a revenue of Rupees 3,000. I am not prepared to recommend any change in the method of collecting the tax as yet, but the subject is under my consideration. I would suggest that a similar impost be imposed on those who follow the equally and sometimes more profitable occupation of "Myan" and "Madama" cutters in the same forests.

30. The number of cultivators of Paddy, Garden, Miscellaneous and other cultivators are given in a comparative form for ready reference :—

	Nos. 1866-67.	Nos. 1867-68.
Paddy Land Cultivators, ...	33,654	34,252
Garden, ...	2,719	2,975
Miscellaneous, ...	1,202	1,865
Toungya, ...	1,269	1,248
Dhunnie Cutters, ...	...	...
Number of persons paying tax on trees taxed separately, ... }	385	373
Total ...	39,229	40,708

31. No Public Works of any importance affecting the productiveness of the district have been undertaken during the year, but two projects recommended, viz.—

Opening of the Kanoung-to Creek, and new route to Toung-oo.

32. No Sales of Waste Lands under the Rules of 30th June 1863 have been made during the year under review. The area of Waste land granted in former years for certain periods having terminated during the year under review, they became taxable during that period. The following exhibits the area and the year when the grants were made :—

			Acres.	As.	P.
In 1859-60,	...	...	17	14	6
„ 1861-62,	...	...	29	4	10
„ 1862-63,	...	...	365	1	7
„ 1863-64,	...	...	2,553	10	9
„ 1864-65,	...	...	1,296	15	9
„ 1865-66,	...	...	135	8	5
Total...			4,392	2	10

33. The Lessees were as usual prompt in the payment of their revenue. The fertility of the soil in the low lands of the Dallah side division is immense and a man can raise 3 to 400 baskets of Paddy by manual labor and without having recourse to cattle or plough.

CAPITATION TAX.

34. The only town in this district exempt from this tax is that of Rangoon, which, from the circumstance of its being the head quarters for troops, the Local Government, European Merchants, &c. pays in the lieu of the tax an annual land assessment at the rate of half a pie per square foot on the area of lots according to its class and size.

35. The rates of assessment of Capitation tax in the district have continued as heretofore.

36. The rate of Rs. 5 is levied on married men in the plains under the age of 60 years, and half that rate on bachelors and widowers; all females, all males under 18 and above 60 years of age, Government servants, Monks, Religious Teachers, Kay-dan-gyees, Yua Goungs, Students, School Masters, and all those who from blindness, insanity, disease or otherwise are incapable of gaining their livelihood are exempt from this tax. All immigrants from any part of British or Foreign territory are also exempted from this tax for 5 years from date of arrival in the district.

37. 53,593 married men were assessed last year against 51,518 of the previous year. This yielded an increase in the revenue under this head of Rupees 10,369.

38. There has been a decrease in the number of bachelors of the plains to the extent of 256, which again is more than counterbalanced by the increase in the number of widowers to 361 when compared with the previous year. The rate of assessment for the above two classes is Rs. 2-8 per head as heretofore.

39. The reduced rate of Rupees 2 for married families

MARRIED FAMILIES.

	No.	Assessment.
In 1866-67, ...	278	Rs. 556
„ 1867-68, ...	280	„ 560
Increase...	2	Rs. 4

WIDOWERS.

	No.	Assessment.
In 1866-67, ...	11	Rs. 11
„ 1867-68, ...	15	„ 15
Increase...	4	Rs. 4

and 1 Rupee for bachelors and widowers continue as heretofore to be levied in portions of the circles of Htau-dawgyee, Phowngyee, Thonzay and Okkan. The number of persons and assessment for the past two years are shown comparatively

BACHELORS.

	No.	Assessment.
In 1866-67, ...	67	Rs. 67
„ 1867-68, ...	59	„ 59
Decrease...	8	Rs. 8

in the margin. On the whole 72,710 persons were assessed for Rs. 3,14,806-8 during the past year, against 70,534 persons assessed for 3,04,179 of the previous year, giving an increase in favor of the year 1867-68 of Rupees 10,627-8, or about 3½ per cent.

40. Previous to April 1860, non-military persons residing in Cantonments were exempt from the Land Assessment in lieu of Capitation tax. It was then deemed necessary to make them liable to the payment of it equally with those residing in the Town of Rangoon. These lots were classed and assessed in accordance with the scale for the Town of Rangoon. Those lots belonging to non-military persons are also liable to Municipal tax.

41. 7,584 persons in the Town and Cantonments of Rangoon paid a revenue of Rupees 63,058-11-5 against 7,289 persons and Rupees 60,146-14-5 of 1866-67, or an increase of 295 persons and Rupees 2,911-13.

42. On the whole, however, there has been an increase of Rupees 13,539-5 during the year under review over that of the previous year, owing apparently to increase of population and greater area liable to the assessment in lieu of Capitation in the Town of Rangoon.

43. The remissions granted under this head will be noticed hereafter under the general head of Remissions.

44. The number of married men who received Exemption Certificates for the payment of the Capitation tax were 257. Widowers 7 and bachelors 83. Total 347.

Exemptions for 5 years.

45. The Town of Rangoon, where no Capitation tax is levied, absorbs the greatest proportion of the immigrants from Upper Burma and the Madras Coast, &c. They come during the dry or working season and return to their country before the setting in of the rains with their savings, or settle down in the Town of Rangoon, where there can be no reason for their seeking the benefit of the Certificates. We have annually a large number of Shans who bring either Ponies or small quantities of Dye, Sticklac, &c., and after disposing of them return to their country; a few of these settle down in the suburbs of Rangoon. This district will gradually benefit in its population by immigration there can be no doubt; but unless immigration is freely permitted from Upper Burma, and the people are permitted to bring down their families unmolested, no large permanent increase can be expected for this district.

46. The Assessment under the heads above stated are hereunder exhibited in a comparative form for the past two years :—

Land Assessment in lieu	1866-67, ...	Rupees	60,146	14	5
of Capitation tax,	1867-68, ...	"	63,058	11	5
<hr/>					
Increase...			2,911	18	0
<hr/>					
Capitation tax for	1866-67, ...	Rupees	3,04,179	0	0
Do.	for 1867-68, ...	"	3,14,806	8	0
<hr/>					
Increase...			10,627	8	0
<hr/>					

FISHERIES.

47. The Fisheries in this district, which is one of the most important branches of revenue, are divided into two Classes, viz :—

1st.—Sea or Salt Water Fisheries.

2nd.—Inland Fisheries.

48. Under the former head is also included the revenue derived from Net tax used on the main streams. During the year under review I have had opportunities of visiting the circles where the greater portion of the sea fishing is carried on, and where Inland Fisheries exist. To carry on fishing on the sea board requires a capital of some 500 Rupees to purchase a sea-worthy boat. The necessary fishing apparatus termed "Hunyoos" having either been worked from bamboos during the leisure moments of the fishermen during the rains and the month previous to the actual time they proceed down to the sea-board station, or if the person is a capitalist he purchases it from others. In these boats they proceed out to sea to their fishing grounds and fix stakes to attach the Hunyoon traps for the fish. These grounds are visited daily sometimes by adverse winds, &c., the boat and crew are carried out to sea never to be heard of again unless fortunately picked up by some Steamer or Ship. On the whole this kind of fishing is attended with danger, and generally conducted by needy men with borrowed capital and who have to pay high rates of interest. The average number of traps to each boat is 15, and each trap pays a revenue of Rupees 4. Concealment of traps by the fishermen is not difficult, and a Thoogyee, however vigilant he may be, could be easily deceived.

49. There is an increase of Rupees 2,028 from this source of revenue owing to the fishing grounds having improved. In this increase is included the Dameng fishing carried on in the main rivers by boats which have broad bamboo traps thrown out on each side and let down at the ebb tide—each boat is assessed at Rupees 4.

50. From the various nets assessed at different rates according to the Revenue Rules, there is a net increase of Rupees 403.

51. In 1866-67, 5,308 nets and sea fishing implements paid Rupees 22,041, and during the past year 24,472 Rupees was realized from 5,934 nets and sea fishing implements. The number of traps and assessments for the past two years are given in a comparative form for ready reference :—

		Traps.	Rupees.
Sea Fishery for 1866-67,	...	5,126	20,504
Do. 1867-68,	...	5,633	22,532
		<hr/>	<hr/>
Increase...		507	2,028

		Traps.	Rupees.
Net Tax for 1866-67,	...	182	1,537
Do. 1867-68,	...	301	1,940
		<hr/>	<hr/>
Increase...		119	403

52. The Inland or Lake and Pond Fisheries may be considered as one of the most important branches of the Imperial Revenue. The total number of these Fisheries in this district is 283. Of these 237 paying a revenue of Rupees 1,53,714 were under Lease during the past year, and 46, yielding a revenue of Rupees 42,241 were disposed of by me and my assistants for the year only.

53. The original object in establishing the Lease system for a number of years was the conservancy of Fisheries which were considered valuable, and by granting a partial monopoly to an En-Thoogyee it was imagined that the individual or individuals would either deepen, bund or otherwise improve them. Experience has, with one or two exceptions, proved to the contrary, and the En-Thoogyee, elated apparently with his position has been a source of oppression to the Sub-Lessees and those living on the Fishery and dependant on it for their food and clothing, in fact their all in all.

54. In my Report of last year I have detailed the principle adopted by me in the renting of the Fisheries. I simply followed strictly the Rules laid down by Colonel Phayre, when Chief Commissioner. It is here re-copied for ready reference.

“49.—I see in a circular letter dated 9th April 1866, from the Commissioner's Office, last Para. that a Special Report was required regarding the system of renting the Fisheries, and information was asked for as to whether it caused the least possible amount of hardship to the people. During the short time I have been in charge of the district I find that disputes between the Eng-Thoogyee and the Villagers have been most constant, general and bitter, the Eng-Thoogyees in my opinion should not be recognized as such. Rule 31st of the Revenue Rules and in fact no Revenue Rule recognizes an “Eng-Thoogyee” any more than it does a “Lay-Thoogyee”—It must be remembered that in many instances of the Villagers living in the vicinity of a large fishery are excluded from working in this fishery, which is the rule at present, they really have nothing to fall back on to obtain means to provide themselves with rice—to my reading Rule 31 is intended to enable every man living near a fishery to have equal chance with his neighbour to collect dried fish or make ngapce, and further to enable all to obtain food for home consumption. These I consider are the two primary objects of the rule, the opportunity granted in the same rule, if one or two inhabitants being able to monopolize a fishery, being altogether a secondary consideration, but matters at present are *vice versa*, the whole of the fisheries are in the possession of a man who has been styled an Eng-Thoogyee, his relatives, and a few favored friends, and the greater portion of the inhabitants are left I was going to say to fish for themselves, but now this boon has been denied them by the Eng-Thoogyees, who

by way of keeping the villagers quiet in one or two instances reserve a small space here and there, where they say villagers can collect fish, but they and the villagers also appear to be ignorant of that portion of Rule 31 providing that every inhabitant can take from any portion of a fishery for home consumption."

"50.—In disposing of these Fisheries which fortunately have not yet been granted away, I have this year divided them into as many parts as suited the wishes of the people, and every man residing in the vicinity of a fishery has had his chance of taking a share in one or other of the portions, and again whenever I have had an opportunity to cancel former grants, I have done so, as I consider the people must decidedly have cause to complain and bitterly too, against the system of renting to special individuals and their friends; it is anything but satisfactory to hear people explain in a body that they have not touched ngapee for 3 years; this occurred before me this morning. I am making no exaggerated report but stating facts as they occur in my presence and hearing. I consider the whole system of renting out to a few people a large fishery should be immediately stopped, and Rule 31 strictly carried out, when the Courts will not be troubled with appeal on appeal about the doings of the people now holding grants; and the unfortunate poor will have an opportunity of again revelling in their tasty and highly flavoured favourite food, ngapee."

"55. I have had opportunities of visiting almost all the Fisheries in this district in my tours, and after the experience I have gained on the subject, I cannot say that the systems which existed before my arrival "caused the least possible amount of hardship to the people."

I have scrupulously observed Rule 31 of the Revenue Rules, left free the Fisheries situated in townships or circles,

where from the nature of the country, the system of *toungya* is pursued, or in other words the fisheries which my predecessors considered should be left free. A list of them being in the office.

56. By the method adopted by me, the fisheries have been reduced in extent by divisions into portions to suit the convenience and interest of the people, and what is more satisfactory the Government have gained in the revenue of Rupees 3,100 as shown below ; and lastly litigation regarding fisheries has greatly decreased.

For 1866-67,	...	...	...	1,92,852
„ 1867-68,	...	...	...	1,95,952

Increase Rs....3,100

SALT.

57. Rates of ~~tax~~ on Salt varied in different localities in the Burmese times, and in addition to the regular tax it was subjected to imposts both on removal of the article from the manufactories and again on being taken out into the main river, besides fees to Customs House Writers, &c. The townships in which Salt was manufactured in the Burmese times still continue to be the ones where the article is manufactured. They are, Angyee, Phyapone, Thanlyeng, Zoay-bone and Pegu. In the three latter townships it is not carried on so extensively as in former years, owing to the difficulty of obtaining saline earth and firewood so conveniently as before.

58. On the establishment of the British rule in this Province, all dues were abolished and each earthen pot, hold-

ing 6 gallons of brine was taxed at 8 annas, and each iron cauldron at Rs. 5 according to capacity at the above rate.

59. In the year 1857-58, the rate on each earthen pot was raised to 12 annas, but that on iron cauldrons continued as before. Since then no changes whatever have been made in the rate of assessment. I believe the district yields as much as 62,000 tons of Salt, of which about 10,430 is imported to Burma Proper and the Shan States.

60. This item of revenue is always a fluctuating one, on account of the time of assessment falling just at the end of one and the commencement of another official year. By a delay of a few weeks on the part of the manufacturer or dilatoriness on the part of the Thoogyee filing his Roll, the demand of one year is thrown forward into the succeeding one. It is supposed that the assessment is made in the month of March, whereas practically it extends over several succeeding months of the following year.

61. Two methods of manufacturing Salt are adopted in this district. One is from the brine collected in fields and thence conducted into covered up tanks and stored up. It is then transferred into earthen pots on the kilns to undergo the process of cooking. The boiling process is kept up continually both by day and night, and the out-turn of a single pot may be estimated at 560 to 600 viss during 6 months of the year (barring all accidents.) The number of earthen pots in each bakery range from 150 to 200 or sometimes a little less. The Salt thus manufactured is called Phogyee Salt. The grains are small and white.

62. The other method is to collect saline earth from the fields, place it on a sieve made of Thekkay and throw brine over it. This water passes through a conduit into a

tank or reservoir, from this it is transferred into iron cauldrons placed over the kiln for cooking. The Salt thus obtained is called Tsit-Sa. It is larger in grain and though not as white as the Phogyee Salt, is considered better as no mixture of the Ougdon is required for it. The manufacture of this kind of Salt does not require so much capital as the former kind.

63. The number of earthen pots subjected to assess-

	No. of earthen pots.	No. of iron cauldrons.	Total Assessment.		
			Rs.	A.	P.
1866-67,...	12,285	826	13,338	2	...
1867-68,...	36,902	1,468	34,997	6	...
Increase...	24,617	642	21,659	4	...

ment during the past year were 36,902 and 1,468 iron cauldrons, yielding an aggregate revenue at the prescribed rates of Rupees

34,997-6. For the year 1866-67 the demand for 11 instead of 12 months were shown as the year closed on the 31st March 1867. The demand for the past year embraces 12 months commencing 1st April 1867 and ending on the 31st March 1868. If for the sake of comparison even 12 months assessment was allowed for the year 1866-67, still there would be a large increase in favor of last year.

64. The cause of increase may safely be attributed to greater activity displayed by the Thoogyees in filing their Assessment Rolls, to closer supervision of the Salt bakeries, and lastly to the number of manufacturers having increased during the year under review. The market rate for Salt being good last year, has no doubt induced capitalists to launch forth to the manufacture of this article.

65. The following is a Statement of Salt imported into Rangoon during 1867-68. It will be seen that 28,312 maunds were imported from Ports on which duty was levied, and

11,118 maunds from the Ports of the sister divisions, free of duty:—

From what Port.	Quantity in maunds pay- ing duty.	Quantity in maunds free of duty.
United Kingdom,	6,876	...
Penang,	3,930	...
Calcutta,	113	...
Madras,	17,893	...
Maulmain, ... ..	...	4,204
Tavoy, ... ..	...	2,706
Kyook-Phyoo, ... ..	...	4,208
Total...	28,312	11,118

66. I must not omit to add that this district is so peculiarly situated that Salt can be imported through various channels from the Bassein district and from the Sittang side, and which are not entered or shown in any accounts.

FOREST PRODUCE.

67. Under this head is included the revenue derivable from "Birds Nests" and "Bees Wax." The former are not obtainable in this district and the latter in small quantities. It was farmed for the same amount as the year previous and no increase or decrease will appear.

EXCISE.

68. This branch of revenue has been fully reported on in detail according to the forms prescribed, and for ready reference the same is quoted at length.

"1. Owing to my absence on Revenue Settlement duty in the district, I was unable to submit a Report on the Excise Administration of the Rangoon district for the year 1867-68, with the Statement forwarded to the Provincial Commissioner on the 9th current; before commenting on the several Returns separately, I shall here give a compara-

tiye Schedule of the headings from which the Excise revenue of this district is realized, and the gross amount received from each source, from which it will be seen that there has been an actual net increase of Rupees 27,866 during the past year."

			1866-67.			1867-68.		
1.	Opium Farm,	...	73,918	0	0	83,150	8	0
2.	Profit from sale of Opium,	...	69,345	0	0	75,375	0	0
3.	Arrack Farm,	...	1,16,500	0	0	1,35,500	0	0
4.	Toddy Farm,	...	6,000	0	0	7,100	0	0
5.	District Toddy License,	...	1,445	0	0	1,045	0	0
6.	Ganjah Farm,	...	8,400	0	0	9,150	0	0
7.	Retail Licenses,	...	3,600	0	0	5,400	0	0
8.	Wholesale Licenses,	...	2,700	0	0	3,300	0	0
9.	Tavern Licenses,	...	1,500	0	0	1,000	0	0
10.	Distillery License,	...	10,000	0	0	10,000	0	0
11.	Excise Duty,	...	9,751	8	0	...	0	0
Total...			3,03,154	8	0	3,31,020	8	0

"2. Columns 2 and 3 show the gross revenue realized in the Excise department of this district for the past two years as noted below."

			Rs.	As.	P.
1866-67,	...	...	3,33,169	8	0
1867-68,	...	...	3,63,645	8	0
Increase...			30,476	0	0

"This sum is in excess of the increase shown in Para. 1

	Rupees.	A.	P.	Rupees.	A.	P.	Rupees.	A.	P.
1866-67...	3,33,169	8	0	30,015	0	0	3,03,154	8	0
1867-68...	3,63,645	8	0	32,625	0	0	3,31,020	8	0
Increase...	30,476	0	0	2,610	0	0	27,866	0	0

of the present Report, consequent on the cost of Opium supplied to the

Farmer in both years charged at 7½ Rupees per seer being included above deducting the total cost of Opium as entered in column 9 from the respective years as marginally entered—

the actual increase would then amount to Rupees 27,866, as before stated."

"3.—The charges on collections after deducting the net cost of Opium from both sides is entered in columns 10 and 11. During the past two years the charges amounted to Rupees 28-4 in 1866-67, and to 94 Rupees in the past year, giving an increase of Rupees 65-12 in the year under review. These charges are incurred on account of loading, Wharf dues, and carting of the Opium to the Deputy Commissioner's Office. The increase of Rupees 65-12 in the present year is attributable to two reasons:—

"1st—A larger supply of Opium was received in 1867-68 than in the previous year."

"2nd—To the removal of the Deputy Commissioner's and Subordinate Courts and Offices to the new Block of Public Buildings situated on the Strand."

"4. In column 2 of Statement No. 2 headed "License Statement No. 2. for Retail sale of Imported Liquor," Rupees 5,400, realized from the Three Bottle Retail License is entered, and Rupees 1,000 received from Tavern Licenses during the past year."

"The amount received from the above sources during the past two years is as follows:—

RETAIL LICENSES.

		No.	Rupees.
1866-67,	...	12	3,600
1867-68,	...	18	5,400
Increase...			1,800

TAVERN LICENSES.

		No.	Rupees.
1866-67,	...	3	1,500
1867-68,	...	2	1,000
Decrease...			500

NO. 234.—REVENUE REPORT FOR 1867-68.

"5. The increase of Rupees 1,800 from Retail Licenses arises from 6 Licenses having been granted by special order of the Chief Commissioner British Burma to the Arrack Farmer in the Town of Rangoon in the past year over that of the previous year 1866-67, in which they were restricted to 12 in number. The fee was Rupees 300, the same as in 1866-67."

"6. There has been a decrease in the number and amount of Tavern Licenses during the past official year to the extent of 1 License and a fee of 500 Rupees, owing to one of the Proprietors declining to renew his License and no other applicant coming forward."

"7. Column 3 of Statement No. 2, headed License-Fee for the Retail of Spirits manufactured in India on the English method or Bengal Rum."

"The rental derived from Arrack Farm, consisting of 7 shops for the retail by the glass of Sham-Shoo to be purchased from the Rangoon Distillery only is entered. The amount realized from the Farms during the past two years are as follows":—

			Rupees.
In 1866-67, *	...	...	1,16,500
In 1867-68,	...	...	1,85,500

Giving Increase of Rs. 19,000

or a per centage of 16·3 over that of 1866-67."

"8. Column 6 exhibits the rental received from the Rangoon Ganjah Farm consisting of 4 shops in the town for the sale of Ganjah and its preparations. The amount realized as shown in the statements of the past year gives an increase of 750 Rupees or 8·9 per cent over that of 1866-67, the amounts are cited in the margin."

1866-67, Rs.	8,400
1867-68, ..	9,150
<u>Increase Rs.</u>	<u>750</u>

"9. Column 7. "License fee for Wholesale of Import-

EXTRACT FROM PROCEEDINGS IN THE FOREIGN DEPT.

ed Liquor." Under this head is entered the amount of revenue received from the Wholesale License holders."

"The amount realized during the year under review aggregated Rupees 3,300—the fee for each License being Rupees 150, the same as in the previous year 1866-67. The increase under this source of Excise Revenue over that of 1866-67 amounts to Rupees 600 or 22 per cent. The number of Licenses issued being 4 in excess of those granted in 1866-67, as noted in the margin."

	No.	Rc.
1866-67,	18	2,700
1867-68,	22	3,300
<u>Total...</u>	<u>4</u>	<u>600</u>

"10. Column 9. "Sale of unfomented Taree under Section 36 Act XXI of 1856"—exhibits the rental derived from the Toddy and License fees from Vendors in the interior."

RANGOON TOWN TODDY FARM.

1866-67,	...	Rupees 6,000	0	0
1867-68,	...	" 7,100	0	0
		<u>Increase Rupees...</u>	<u>1,100</u>	<u>0 0</u>

DISTRICT TODDY LICENSES.

1866-67,	...	No. 37	1,445	0	0
1867-68,	...	" 29	1,045	0	0
		<u>Decrease...</u>	<u>8</u>	<u>400</u>	<u>0 0</u>

"11. The Town Toddy Farm consists of 4 shops for the sale of Toddy fomented and unfomented. The increase by the sale of the Farm in the town amounts to Rupees 1,100 in 1867-68 over that of 1866-67—while the Fee for Licenses granted in the interior shows a decrease of 8 Licenses and Rupees 400, consequent on my withdrawing in 1867-68 Licenses granted to certain natives of India in 1866-67 who had been in the habit of importing Toddy from Rangoon and elsewhere to spots where no Toddy trees existed, the Rules

NO. 334.—REVENUE REPORT FOR 1867-68.

as I understand it was made to obtain a legitimate revehue from trees where they existed and not with a view to swell the revenue by starting Toddy shops all over the country. The fees leviable for Licenses in the interior were demanded according to local circumstances."

" 12. Column' 10. "License fee for Country Spirits." The annual fee Rs. 10,000 realized from the Rangoon Distillery is entered under this head."

" 13. Comparative Statement of collections on Country
Statement No. 3. Spirits."

"This Statement merely exhibits the amount realized by the sale of the Arrack Farm in the Town of Rangoon. During the past year there was an increase of ~~Rupees~~ 19,000 as shown below" :—

1866-67,	...	...	...Rs. 1,16,500
1867-68,	...	...	... " 1,35,500

Increase Rs...19,000

" Besides an increase of Rupees 33,120 over the average annual collections of the 5 preceding years."

" 14. Is a Comparative Statement of collections on Rum or Spirits manufactured in British Burma after the English method. In it is included the fee paid by Mr. Fowle for his privilege for working a Distillery in the Town of Rangoon, the annual rental being fixed at Rupees 10,000."

" 15. The decrease of Rupees 9,751-8 in the past year over that of the preceding year arises from the fact of no Ex-cise duty having been levied on the sale of Liquor from the Rangoon Distillery as heretofore, vide latter portion of Para. 4 of the Chief Commissioner's Minute, dated Rangoon 26th

EXTRACT FROM PROCEEDINGS IN THE FOREIGN BUREAU.

February 1867, wherein it is distinctly stated that the Farmers of Pegu will pay no Excise duty for supplies of Liquor procured from the Licensed Distillery. By Para. 1 of the same Minute Retail License Holders who were permitted in 1866-67 to sell Liquor obtained from the Licensed Distillery on payment of an Excise duty of Rupees 2-5 per gallon were on the representation of the Farmer at Maulmain prevented from selling Arrack of Local manufacture."

"16. Is a Comparative Statement of Collections on Imported Wines and Spirituous or fermented Liquors." It includes the several amounts realized from Retail, Wholesale and Tavern Licenses, showing an increase of Rupees 1,900 in the year under review. The increase is Rupees 1,800 from Retail and Rupees 600 from Wholesale Licenses granted during the year—while on the other hand there has been a decrease of Rupees 500 from Tavern Licenses; this sum deducted from the gross increase of 2,400 Rupees realized from Retail and Wholesale Licenses will leave a net increase of Rupees 1,900, as noted above."

Statement No. 6.

"17. Blank—inapplicable."

"18. Is a Comparative Statement of Collections on Taxation." It comprises—

Statement No. 7.

"1st. The rent derived from the Rangoon Town Toddy Farm—and

"2nd. The amount realized from Licenses issued to Toddy vendors at certain villages in the interior of the district."

"The present years Returns shows an increase of Rupees 700 over that of the year 1866-67, and an increase of Rupees 169 over the average collections of the preceding 5 years."

"19. This is a Comparative Statement of Collections on Ganjah. The rental derived from the Rangoon Ganjah Farm is shown in this Return. Statement No. 8. The increase during the past year over that of 1866-67 amounts to Rupees 750, and gives a large increase of Rupees 2,186 over the average of the five preceding years."

Statements No. 9, 10 and 11. "20. Blank—being inapplicable."

"21. Comparative Statement of Collections of Opium. In columns 2, 4 and 6 are included the following items :— Statement No. 12."

"Rent of Opium Farm, actual cost of Opium and net profit from sale of Opium."

"The Rental paid by the Farmer during the past two years was as follows :—

1866-67, ...	...	Rs. 73,913 0 0
1867-68, ...	...	" 83,150 8 0

Giving an increase of " 9,237 *8 0

or 12½ per cent. over that of 1866-67."

"22. The quantity of Opium sold to the Farmer during the past two years at 24 Rupees the seer was as follows :—

	Chests.	Seers.	Rs. per Seer.	Rs.
1866-67, ...	69	or 4,140	at 24	99,360
1867-68, ...	75	or 4,500	at 24	1,08,000
Increase...	6	or 360		8,640

"23. The supply of Opium to the Farmer for the past year was fixed at 4,500 seers or 75 chests, by order of the

EXTRACTS FROM PROCEEDINGS IN THE FOREIGN DEPT.

Chief Commissioner British Burma, forwarded by Letter No. 33 of the 6th May 1867 from Colonel Stevenson, Offg. Commissioner of Pegu, to the address of the Deputy Commissioner, Rangoon. The actual cost to Government on the above supply of Opium calculated at 7½ Rupees per seer was 32,325 Rupees, or Rupees 435 per chest containing 60 seers."

Statements No. 14
and 15.

"24. Blank—being inapplicable."

"25. Shows the number of persons arrested and imprisoned under the Excise laws during the year
Statement No. 15. under review."

~~26.~~ This return is exclusive of the arrests, convictions and imprisonment of persons charged with breaches of the Excise laws in the town of Rangoon subject to the jurisdiction of the Town Magistrate."

"27. The following is a Comparative Statement of the result of the past two years:—

		1866-67.		1867-68.
Arrested,	...	22	...	38
Convicted,	...	22	...	30
Imprisoned,	...	"	...	7

"28. The following amount of fines were imposed and realized during the year 1866-67 and 1867-68:—

		1866-67.		1867-68.
		Rs.	A.	Rs.
Imposed,	...	1,382	8	1,750
Realized,	...	1,382	8	1,100

"29. Of the fines realized Rupees 417-8 was paid away as rewards to informants in 1866-67 and Rupees 275 in 1867-68."

GENERAL REMARKS.

"The more general extension of Liquor and Opium shops in the interior is I consider advisable. I have during the past two months visited a large portion of this district and am fully satisfied that Liquor and Opium are obtainable without any difficulty in almost every village or hamlet. Illicit distilleries are numerous, where the most abominable concoctions are manufactured and sold at 8 annas the bottle—this liquor must be injurious to those who partake of it. I think that licensed shops where good liquor only is procurable should be encouraged, the persons who obtain the licenses will, to protect themselves, come down on those who have illicit distilleries. The experiment has been tried in three townships in this year—the results will be reported on at the end of the year."

STAMPS.

69. Under this head is shown the amount derived from the sale of Stamps for Judicial and Law papers, &c. The sale for the past two years is shown in a comparative form.

NOTE.—Exclusive of Stamps impressed as detailed in para. 10 are			Rupees.
	1866-67	1867-68	
Penalties, ...	3,143	1,881	
General of Stamps,	25	19	
			Increase...4,682

70. The amounts received, for the impressment of Stamps by the machine were as follows :—

For 1866-67,	...	28,963
" 1867-68,	...	40,929
		Increase...11,966

And the stamp penalties 1,881 Rupees. Rupees 19 was also received as value of paper for renewal of stamps spoilt.

EXTRACT FROM PROCEEDINGS IN THE FOREIGN OFFICE.

These latter items are all included under the head of "all items not included in any of the foregoing" of Form No. VIII.

POSTAGE STAMPS.

71. 36,688, or an increase of 9,313 Rupees over that of 1866-67. In this is included the sum of Rupees 1,315 derived from the sale of Service Postage Stamps, and the rest of the increase is apparently due to the prospering and increasing trade and population of the town and district of Rangoon.

LICENSE TAX.

72. This being a new tax introduced during the year under review, no comparison can be made, but the assessment which amounted to Rs. 68,310, exclusive of the amount deducted from the salaries of Government Officials, is I think under the circumstance fair.

73. The revenue derivable from the sources noted in the margin, being elastic, dependant on circumstances and not capable of proper control. No reasons can be assigned for either an increase or

Revenue fees, fines and forfeitures.
Judicial do. do.
Fines on Civil and Criminal Processes.
Sale of Unclaimed Property.
Sale of Empty Boxes.

	1866-67.	1867-68.	Increase.	Decrease.
	Rupees.	Rupees.	Rupees.	Rupees.
Revenue fees, fines or forfeitures.	1,383	2,639	1,256	...
Judicial do. do.	10,984	10,160	...	824
Fines on Civil and Criminal Processes.	2,009	1,638	...	371
Sale of Unclaimed Property.	1,736	778	...	958
Sale of Empty Boxes and old furniture.	57	7	...	50
Total...	16,169	15,222	1,256	2,203

decrease under any head or even the non-receipt of a fraction from any—they are however for ready reference given in a comparative form in the margin.

74. All items of the Imperial Revenue have been collected with the exception of the items noted below, against which full explanation is given.

The balance of Revenue on the 15th July 1868 amounted to Rupees 3,865-14-8.

	Rs.	As.	P.
Land Assessment in lieu of Capitation Tax,	1,073	6	5
Capitation Tax,	3	0	0
* Land Assessment in Suburbs,	3	8	3
Salt,	135	0	0
Sea Fisheries (Dhameing Tax,)	563	0	0
Net Tax,	323	0	0
Lake Fisheries,	1,765	0	0
<hr/>			
Total...	3,865	14	8

Land Assessment in lieu of Capitation tax 1,041 Rupees due by the Cantonment Thoogyee is in course of collection and will be paid in in a few days—Rupees 32-8-5 due by the Kemmundyne Thoogyee—process sent to Maulmain for recovery of tax from owner.

Capitation tax Rupees 3 due from the Kawhmoo Taik Thoogyee—Remission of Rupees 2-8 applied for and is under reference to the Myo-oke of Angyee, the balance 8 annas will be recovered to-day.

Land Assessment in suburbs 3-8-3 due by Kemmundyne Thoogyee—process sent to Deputy Commissioner, Maulmain, for recovery.

Salt 135 Rupees due by the Mayenzayer Thoogyee and will be paid in on his arrival in town where is shortly expected.

Sea Fisheries, (Dhameing tax) 563 Rs. due from Pyindaray and Dawdance circles—these are supplemental assessment and will be paid in by the Thoogyees who are daily expected.

Net tax 323 Rs. due in small amounts from several circles. Orders sent to Thoogyees to close their accounts without further delay.

EXTRACT FROM PROCEEDINGS IN THE FOREIGN DEPT.

Lake Fisheries 1,765 Rupees, 330 from the Dallah Sub-division and Rupees 1,435 from the Pegu Sub-division—Warrant have been issued through the Extra Assistant Commissioners to realize and remit the amounts as early as possible.

REMISSION.

76. The following Statement exhibits the Demand and Remissions under each head of Revenue for the past year up to date of Report and explanation in full against each item:—

	Demand for 1867-68.	Remissions for 1867-68.
Land tax,	8,09,924	32,729
Capitation tax and tax in lieu thereof,	3,77,865	6,232
Fisheries,	2,20,424	2,014
Bricks ,	8,81,021	...
Forest Produce,	110	...
License tax,	68,810	82,817
Stamps (including postage),	2,09,779	...
Salt,	84,997	228
Other items,	17,122	...
	<hr/>	<hr/>
	Total...20,69,552	73,520

LAND TAX REMISSION.

12,540-10-8 acres yielding 23,743-10-1 Rupees on account of destruction of crops by inundation and draught.

Acres 463-3-9 assessed at Rupees 1,003-14-6 over measurement.

2,912-0-1 acres assessed at Rupees 5,906-12-11 Leases granted under the Revenue Settlement Rules thrown up by Lessees owing to inability to replace their dead cattle.

65-14-11 acres assessed at Rs. 147-12-3, crops destroyed by wild animals.

324-10-9 acres assessed at Rupees 681-4-10 tax payers absconded.

46-13-2 acres assessed at Rupees 96-15-4, Land granted rent free for a term of years under the Revenue Rules erroneously included in Rolls submitted by Thoogyees.

58-4-0 acres assessed at Rupees 185-14-2, cultivators died.

REMISSION OF CAPITATION TAX AND TAX IN LIEU THEREOF.

Rupees 1,462-13-8—Tax payers absconded.

Rupees 2,010-1—Double assessment.

Rupees 337-8—Immigrants from Upper Burma holding Exemption Tickets erroneously assessed.

Rupees 172-8—Religious Teachers and Pupils.

Rupees 77-8—Tax payers imprisoned for Criminal offences.

Rupees 160—Remitted on account of old age.

Rupees 107-8—Halt, maimed and blind.

Rupees 15—Lunatics.

Rupees 428—On account of deaths.

Rupees 50—On Government officials.

Rupees 40—People under age.

Rupees 17-8—Christian Teachers.

Rupees 27-8—Paupers.

Rupees 320-10-8—Resumption of Lots.

Rs. 1,015-2-9—Reduction of assessment from one anna pie on the area of land occupied by the Oriental Rice Company at Puzzoondoung, under sanction of the Chief Commissioner British Burma in Revenue Miscellaneous Proceeding No. 7 of 4th Quarter of 1867-68, dated 11th June 1868.

The Burmese Revenue Clerks of my Office do not give satisfaction. Moungh Oh is well up to his work but inclined to be lazy.

M. LLOYD,
Deputy Commissioner,
Rangoon.

RANGOON,
Deputy Commr.'s Office, }
The 15th July 1868. }

No. 31.

To

THE COMMISSIONER OF PEGU,

RANGOON.

Dated Bassein, 17th July 1868.

SIR,—I have the honor to submit the Annual Abstract Report of Revenue Demand of the Bassein District for the year 1867-68.

2. The total demand for the year under review is 10,69,361 Rupees against 9,91,187 Rupees, showing an increase of 78,174 Rupees.

3. *Land Revenue.*—The demand under this head is 3,47,404 Rupees against 3,44,397 Rupees, showing an increase of 3,007 Rupees. The area of cultivated and fallow land for 1867-68 and the assessment thereon compared with 1866-67 is as follows :—

	1866-67.				1867-68.			
	Area.		Amount.		Area.		Amount.	
	Acres.	A. P.	Rs.	A. P.	Acres.	A. P.	Rs.	A. P.
Paddy Land, ...	1,92,546	6 ...	3,24,668	9 ...	1,93,712	8 7	3,26,532	5 2
Fallow do. ...	21,504	12 8	2,688	1 7	25,263	3 4	3,157	14 5
Garden do. ...	4,249	5 2	6,706	8 7	4,405	10 2	6,946	14 ...
Miscellaneous do. ...	2,633	9 5	4,316	9 1	2,963	14 1	5,679	13 6
Toungya do. ...	3,724	...	1,862	...	2,012	...	1,006	...
Fruit trees, ...	No. 13,406	...	3,347	12 ...	No. 13,056	...	3,263	1 ...
Land in suburbs not covered by buildings, ...	269	4	808	6 ...	272	10 ...	817	14 ...

	INCREASE.				DECREASE.			
	Area.		Amount.		Area.		Amount.	
	Acres.	A. P.	Rs.	A. P.	Acres.	A. P.	Rs.	A. P.
Paddy Land, ...	1,166	2 7	1,864	4 5	...	...	...	...
Fallow do. ...	3,758	6 8	469	12 10	...	...	...	...
Garden do. ...	156	5 ...	240	5 5	...	...	...	...
Miscellaneous do. ...	332	4 8	1,363	4 5	...	...	...	...
Toungya do. ...	...	...	...	...	1,712	...	856	...
Fruit trees, ...	...	...	...	...	No. 350	...	84	11 ...
Land not covered by buildings, ...	3	2 8	9	8 ...	...	...	...	...

EXTRACT FROM PROCEEDINGS IN THE FOREIGN DEPT.

4. The increase under Land Revenue during the year under report is very trifling, viz: in Paddy land 1,166 acres—in Garden 156 acres, and in Miscellaneous cultivation 332 acres. There is an increase of 3,758 acres of land that has been allowed to remain over fallow paying a rent of 2 annas an acre, viz: in 1866-67, 21,504 to 25,263 in 1867-68. Kyouk-pkyoung-gyee tyke in the Theegwen township is the only tyke in which there has been a considerable decrease in cultivation, and it is owing solely to death amongst cattle, last year the murrain in cattle extended along that portion of the district only. In toungya there is an increase of 150 acres, but this is owing to the calculation in the present year being at the rate of 2 acres the Rupee, properly speaking there is a large decrease, viz: 1,712 acres, that is if last years toungya be calculated at 2 acres to the Rupee. In the tax under toungya for the present year there is a decrease of 856 Rupees. Under Paddy cultivation is included uncovered land which is 272 acres, the tax of which is 871 Rupees.

5. In the year under review 3,890 acres of land exempt in previous years was brought under assessment as per detail:—

			Years.	Acres.	As.	P.
1223	1861-62, ...	6	110	12	9	
1224	1862-63, ...	5	2,395	1	9	
1226	1864-65, ...	3	1,283	8	1	
1227	1865-66, ...	2	75	12	0	
1228	1866-67, ...	1	25	0	0	
Total...				3,890	2	7

6. *Leased lands.*—Under this head there was 6,425 acres under lease for different periods, the lease of 146 acres expired leaving 6,279 acres at the end of the official year of and that had been leased out in 1862-63 and 1863-64 by the revenue Settlement Officer. I commenced Settlement work the 7th March and was engaged until the 24th, during this

time I settled 18,644 acres, this closed the official year with a total of 24,923 acres under Settlement. The terms for which the leases were given by me are as follows :—

	Acres.
For Three years, ...	1,708
" Five " ...	13,115
" Ten " ...	3,821

I reduced the rates on 109 acres from Rs. 1-8 an acre to 1-4, reasons for doing so has been given in my sketch report.

Fruit Trees show a decrease of 350 trees in number and Rupees 84-11 in revenue.

* *Capitation Tax*.—The demand under this head was 2,85,434 Rupees against 2,82,608 Rupees last year, giving a trifling increase of 2,826 Rupees. I am at a loss to account for such a paltry increase as it only gives 1 per cent. I feel convinced that Bassein with such a large population ought to show better results. I have found the Myo-okes very lax in carrying out my instructions to visit the villages in person and to make notes of the inhabitants here and there and then to compare their statements with that of the Thoogyees. I have given them more stringent instructions this year, and desired them to keep diaries showing date of visit to each village and the result of their enquiries, and to submit their diaries on return to their head quarters. I am in hopes that with the European supervision that the northern portion of the district has this year that more care and attention will be given by the Thoogyees in hunting up tax payers.

7. *Exemption Tickets*.—In the year under review 154 persons received exemption tickets.

8. *House Assessment* shows a small increase, viz: Rupees 160.

9. *Shipping Yard Tax* shows a decrease of 8 Rs.

10. *Fresh Water Fisheries.*—This item of revenue fluctuates yearly. In 1866-67 the Enges were leased for 93,009 Rupees. In 1867-68 for 84,434 Rupees, showing a decrease of 8,575 Rupees. There are seven Fisheries on the boundary between the districts of Myan-oung and Bassein, and are let alternately. In 1866-67 the Bassein district let these Fisheries for 2,755 Rupees. If this amount is deducted from the 93,009 Rupees the actual decrease in 1867-68 will be 5,820 Rupees. The Fisheries were leased for three years.

11. *Salt Tax.*—The demand under this head was 19,492 Rupees against 16,003 Rupees last year, showing an increase in revenue of 3,489 Rupees—there was a large demand for Salt from Upper Burma, which induced manufactures to these operations,

12. *Salt Water Fisheries.*—The demand under this head was 35,048 Rupees in 1867-68 against 33,510 Rupees in 1866-67, showing an increase of 1,538 Rupees. The increase is in consequence of a larger demand for the article from the frontier; prices went up and a larger business was done.

13. *Turtle Banks.*—The Turtle Banks this year show a large decrease. In 1866-67 the Banks were leased for 8,280 Rupees, a reduction though of 1,490 Rupees was allowed by the Commissioner of Pegu, which reduced the rent to 6,790 Rupees. In the year under review the Banks were let for 5,150 Rupees. The Diamond Island Bank, which is the largest in the district, was leased for 2,000 Rupees against 3,540 Rupees the previous year. I received orders from the Commissioner of Pegu, Colonel Stevenson, to give the Bank to Moung Tsoung for 3 or 5 years. Moung Tsoung offered 2,000 Rupees and said he could give no more. I was obliged to take his offer, he would not give more and I could not give it to any one else who would. The order of the Office of the Commissioner which was decisive ran thus: "The Of-

ficiating Commissioner is now compelled for the first time in his experience to direct Mr. Beddy to allot the Farm to Moung Tsoung, and is recommended to do so for 3 or 5 years."

14. *Municipal Tax*.—Under this head there is a decrease of 297 Rupees. The demand for 1866-67 was 18,032 Rupees and in the year under review 17,735 Rupees, the decrease is owing to parties going out of Municipal limits.

15. *Sale of Stamps and Stamp Penalties*.—Under the former or sale of Stamps 29,917 Rupees was realized in 1867-68 against 23,522 Rupees in 1866-67, showing an increase of 6,395 Rupees; this is owing to the new Stamp Act, by which the value of the Stamps on which suits are instituted in the Civil Courts has been enhanced, and also directs all petitions to be on Stamp paper. Under the latter or Stamp Penalties there is a decrease, viz., in 1866-67, 2,515 Rupees, in 1867-68, 1,453 Rupees, showing a decrease of 1,062 Rupees.

16. *Fines and Forfeitures*.—Under this head there is a decrease of 4,634 Rupees.

17. *Fees on Criminal Processes*.—An increase of 173 Rupees under this head.

18. *Sale of Unclaimed Property*.—A decrease of 740 Rupees under this head.

19. *Bazaar Rent*.—A very fair increase, viz., 2,298 Rupees over last year.

20. *Ferries*.—A decrease of 70 Rupees.

21. *Postage Stamps*.—There is a further decrease under this head this year. In 1865-66 the quantity of Postage Stamps sold was 1,887 Rupees worth, in 1866-67, 1,188 Rupees, and in 1867-68, 1,071 Rupees. I can give no reason for this—last years sales gives an average sale of 89 Rupees and month, whereas one firm alone, that of Bulloch Broth

Cof draws as much as 50 Rupees worth a month, leaving 29 Rupees to be divided amongst four firms, the European residents and native inhabitants of the place.

22. *Savings of Pay.*—Neither increase or decrease.

23. *Sea Customs.*—An increase of 86,883 Rupees under this head. In 1866-67 or in 11 months we had 95,874 Rupees, and in 1867-68, 1,82,757 Rupees; this is owing to the month of April 1867 falling into the present years account, and secondly to the enhanced rate of duty levied. The Tonnage in 1866-67 was 24,737½, and during the year under review 33,749.

24. *Port Dues and Marine Receipts.*—Under this head the demand was 14,356 Rupees against 7,754 last year, showing an increase of 6,602 Rupees.

I have the honor to be,

Sir,

Your most obedient Servant,

H. W. BEDDY,

Deputy Commissioner.

REVENUE REPORT OF THE MYAN-OUNG DISTRICT FOR 1867-68.

1. The rains commenced late and ended early during the year, and this led me to anticipate that there would be a considerable decrease in the amount of Land revenue realized. But though the season cannot be said to have been favorable to cultivators, and the remissions recommended are double those of 1866-67, the crops turned out more favorably than I expected they would, and the net result is satisfactory.

The season was a very healthy one, both for men and animals, and though there was some decrease in certain kinds of cultivation, this is fully compensated for by the increase in other kinds.

2. The demand of revenue of all kinds for the year under report was Rupees 9,10,842. Remissions on ditto were Rupees 3,929—compared with 1866-67 the demand increased by Rupees 29,808 or 3.38 per cent, and the remissions increased by Rupees 2,175, as shown in the margin. The net increase is therefore 27,633 Rupees.	
Total Revenue.	
DEMAND.	Rs.
1866-67, ...	8,81,034
1867-68, ...	9,10,842
Increase...	29,808
or 3.38 per cent.	
REMISSIONS.	Rs.
1866-67, ...	1,754
1867-68, ...	3,929
Increase...	2,175

The remissions will be fully explained hereafter.

LAND REVENUE.

3. The comparative table, in the margin, exhibits the area of cultivated land, and amount of assessment thereon, for the two years 1866-67 and 1867-68.	
AREA.	Acres.
1866-67, ...	231,274
1867-68, ...	239,698
Increase...	8,424
or 3.64 per cent.	

It will be seen that while the area increased at the rate of 3·34 per cent the revenue has increased 2·7 per cent only. This discrepancy is caused by an increase in land lying fallow, and paying revenue at 2 annas the acre only, of 1,939 acres, owing to the season having been somewhat unfavorable to cultivation. The increase in area has reference only to land subject to annual measurement as not being leased. In the leased tracts it may be fairly assumed that a corresponding increase of cultivation has been made, but this will not be shown till 1872-73 when the land leased in 1862-63 will be measured again.

4. The increase in area has taken place in the under-mentioned classes of land, viz :—

	Acres.
Paddy land (includes fallow),	7,662
Garden,	469
Toungya at 2 acres to each toungya, ...	576
	<hr/> 8,707
Decrease in Miscellaneous! ..	283
	<hr/> Net increase... 8,424

Miscellaneous cultivation it will be seen has slightly decreased.

5. During the year the following grants of Waste land were made under the Revenue Rules, viz :

Amounts of Waste
Land granted under
Revenue Rules.

Paddy Land,	4,968
Garden Land,	140
	<hr/> Total... 5,108

*No alteration in the rates of assessment was made in the year under report. They are fair to both parties, and work well as will appear below :—

Rates.

Looking at the amounts of waste land granted in former years which will become liable to tax in each successive year, and to the nature of the past season, I think that the increase in cultivated land above shown is below the average of what may be looked for, for the next few years.

I now proceed to particularize.

PADDY LAND.

Paddy Land including fallow.

	Acres.
1866-67, ...	195,036
1867-68, ...	202,698

Increase... 7,662

Revenue.

1866-67, Rs.	3,03,099
1867-68, ,,	3,12,322

Increase Rs. . 9,223

6. The area of Paddy land (including fallow) paying revenue increased by 7,662 acres, as per margin, or 3.9 per cent, and the revenue increased by Rupees 9,223, or 3 per cent.

7. Owing chiefly to the season being rather unfavorable, and in a very few cases to loss of cattle and sickness, the amount of Paddy land left fallow increased from acres 1,762 in 1866-67 to acres 3,701 in 1867-68, an increase of 1,939 acres.

Area of Paddy Land lying fallow.

	Acres.
1866-67, ...	1,762
1867-68, ...	3,701

Increase... 1,939

As remarked in last years report, that season was a peculiarly favorable one, and the amount now left fallow is very small compared with the area cultivated.

Area not lying fallow.

	Acres.
1866-67, ...	193,274
1867-68, ...	198,997

Increase... 5,723
or 2.96 per cent.

Revenue.

1866-67, Rs.	3,02,879
1867-68, ,,	3,11,859

Increase Rs. ... 8,980
or 2.96 per cent.

8. From the table in the margin it will be seen that the net increase of Paddy land paying full tax (*i.e.* exclusive of fallow) was 5,723 acres, and of revenue thereon Rupees 8,980 or 2.96 per cent.

EXTRACT FROM PROCEEDINGS IN THE FOREIGN DEPT.

Katas.

The rates of assessment were the same as last year.

9. The increase in area of Paddy land is owing to Waste

Cause of Increase.	Year of grant.	Acres.
1860-61, ...	782	
1861-62, ...	281	
1862-63, ...	4,428	
1863-64, ...	...
1864-65, ...	1,590	
1865-66, ...	70	
1866-67, ...	15	
Land added by Cultivators, }	496	
Total...	7,662	

land granted free in former years becoming liable to tax for the first time in 1867-68, and to small increments made by cultivators during the year under review. In the margin is noted amount of increase due to these causes respectively.

Increase in area of Paddy land paying full tax.	Acres.
In 1866-67, ...	9,030
„ 1867-68, ...	5,723
Difference...	4,207

The net increase in area of Paddy land paying full tax last year is very much less than it was the year before, but, as before remarked, that season was a peculiarly favorable one and there was a consequent decrease in

fallow land of acres 3,752, whereas in the year under report fallow land has increased largely, but the total increase of Paddy land *including* fallow in 1866-67 was only 6,178 acres against 7,662 in 1867-68. This increase is very satisfactory.

10. I have been obliged to recommend remissions of

Remissions of tax on Paddy land.	Ra.
1866-67, ...	928
1867-68, ...	1,804
Increase...	878

tax on Paddy land to the amount of Rupees 1,804, being Rupees 878 more than was made the previous year as shown marginally. The details are as follows—Rupees 672 on account of damage done to 384 acres of Paddy land

in the Donabew township by the bursting of the Gnyoung-Gyoung bund.

This bund has now been put into good order by the Public Works Department, and is not likely again to give way. Rupees 205 owing to similar damage done to 146 acres of Paddy land by inundation owing to overflow of a creek in the Hkoonityooa and Zegone circles. In both cases the crops

were completely destroyed and remission in full was recommended.

Rupees 566 on account of injury done to the crops by drought, to 397 acres of Paddy land in Tahpoon, Myoma, Thabyayhla, Kyouktun, Gnyoung-myeetsway, Petmakhan, Yooathit, and Obo circles. Remission in full—the crops being entirely destroyed.

Rupees 215 on account of double and wrong assesment on 140 acres in different places—Rupees 134 on account of 77 acres of land taken up for the great bund in Gyoung Kwee, Thiekabyeen, and Tounbyew circles. Remission in full.

Rupees 12 on 12 acres, on account of desertion of 5 cultivators in Kyettike Toik. Remission in full.

This makes a total of Rupees 1,804 on acres 1,156.

11. The following table shows the variation in area of Paddy land paying full tax for the year 1867-68 as compared with 1866-67:—

Increase or decrease
by townships.

TOWNSHIPS.	Area in 1866-67.	Area in 1867-68.	Increase.	Decrease.
	Acres.	Acres.	Acres.	
Donabew, ...	18,467	18,981	514	...
Zaloon, ...	18,605	19,177	572	...
Henzadah, ...	30,514	31,195	681	...
Ok-hpo, ...	15,045	15,962	917	...
Kwin-gouk, ...	6,043	6,123	80	118
Kanoung, ...	9,751	9,638	...	...
Myan-oung, ...	15,122	15,176	51	...
Kyan-gin, ...	11,800	11,869	69	...
Sarawah, ...	1,215	1,380	165	...
Tsau-yoay, ...	14,907	15,593	686	...
Mouyo, ...	13,413	14,287	874	...
Tahpoon, ...	17,722	18,925	1,203	...
Menghla, ...	14,491	14,800	309	...
Taroke-hmaw, ...	5,915	5,652	...	263
Yay-gin Mangyee, ...	264	242	...	22
Total...	1,98,274	1,98,997	6,121 398	298
Net Increase...			5,723	...

The table above given shows that there was an increase of cultivated land in all the townships except three. The decrease in these however was insignificant and due to an unfavorable season.

The rates of assessment are, I consider, very fair, and no alteration is called for.

Variation and effect
of rates on different
Quangs.

12. The rates of assessment on Paddy land vary as follows, in the different townships:—

		PER ACRE.	
Donabew, from ...	Rupees	1 12 0	
Zaloon, " ...	"	1 12 0	
Henzadah, " ...	"	1 8 0 to 1 12 0	
Ok-h'po, " ...	"	1 8 0	
Kwin-gouk, " ...	"	1 4 0	
Kanoung, " ...	"	1 0 0 to 1 8 0	
Myan-oung, " ...	"	1 0 0 to 1 10 0	
Kyan-gin, " ...	"	0 12 0 to 1 10 0	
Sarawah, " ...	"	1 4 0 to 1 12 0	
Tsau-yooay, " ...	"	0 8 0 to 2 0 0	
Mongyo, " ...	"	1 0 0 to 1 12 0	
Tahpooh, " ...	"	0 4 0 to 1 10 0	
Menghla, " ...	"	0 8 0 to 1 12 0	
Taroke-hmaw, " ...	"	0 8 0 to 1 8 0	
Yay-gin Mengyee, ...	"	1 4 0	

Waste land granted
under the Revenue
Rules.

	Acres.
1866-67,	8,310
1867-68,	4,968

Decrease... 3,342

13. 4,968 acres were granted for cultivation of Paddy free for various terms as shown in Return No. 5. The decrease is owing to the season having been somewhat unfavorable.

14. Of the total area of Paddy land, viz. 202,698 acres, the leased tracts amount to 118,710 acres and unleased to 83,988 acres.

Area of leased and unleased tracts.

GARDEN LAND.

Acres.
1866-67, 8,081
1867-68, 8,550
Increase...469
or 5·8 per cent.

15. There was an increase of assessed Garden land of 469 acres, as per margin, and of revenue derived therefrom of Rupees 836, during 1867-68.

Revenue.
1866-67, Ra. *20,317
1867-68, ,, *21,143
Increase...826
or 4 per cent.
*Including fruit trees tax.

16. The following comparative table shows the details of Garden cultivation for the last two years. It is inclusive of the tax on fruit trees paying separately, viz. Rupees 7,142 :—

TOWNSHIPS.	Area in 1866-67.	Area in 1867-68.	Increase.	Decrease.
	Acres.	Acres.	Acres.	
Donabew, ...	1,992	1,897	5	...
Zaloon, ...	823	891	68	...
Henzadah, ...	1,030	1,102	72	...
Ok-hpo, ...	565	690	125	...
Kwin-gouk, ...	49	52	3	...
Kanoung, ...	786	819	33	...
Myan-oung, ...	1,682	1,710	28	...
Kyan-gin, ...	822	832	10	...
Sarawah, ...	108	114	6	...
Tsan-yooay, ...	171	187	16	...
Monyo, ...	178	210	32	...
Tahpoon, ...	197	231	34	...
Menghla, ...	45	59	14	...
Taroke-hmaw, ...	166	176	10	...
Yay-gin Mengyee, ...	67	80	13	...
Total...	8,081	8,550	469	...

Waste land granted under Revenue Rules.

17. It will be observed that the increase has been general—140 acres of Waste land were granted for Gardens under the Revenue Rules.

18. The remissions last year were only Rupees 9 on 5 acres of Garden land, and Rupees 5 on fruit trees which were wrongly assessed. I must observe that while the increase in area of Garden land for the past year was at the rate of 5·8 per cent the increase of revenue was only at the rate of 4 per cent—this requires explanation, as the year before the increase was 5 and 8 per cent respectively.

Below is shown the increase in area and revenue on Garden land for the two past years including tax on trees separately assessed :—

		Area, acres.	Revenue, Rupees.
1866-67,	...	402	1,584
1867-68,	...	469	826
		<hr/>	<hr/>
		Difference...67	758

But the increase in tax on trees separately assessed at 4 annas each for the same two years was 953 Rupees and 87 Rupees respectively.

Hence the small per centage of increase in revenue for 1867-68 as compared with that for 1866-67.

The increase in area of acres 469 above shown is owing to land granted in previous years becoming liable to tax for the first time in 1867-68.

MISCELLANEOUS CULTIVATION.

19. There was a decrease under this head of acres 283 and Rupees 481, being at the rate of 1·17 and 1·24 respectively. Details of the different kinds of produce included under this head are given in the following comparative statement :—

Area, acres.	
1866-67,	24,017
1867-68,	23,734
<hr/>	
Decrease...	283
<hr/>	
Revenue, Rupees.	
1866-67,	33,563
1867-68,	33,102
<hr/>	
Decrease...	461

Description.	1866-67.	1867-68.	Increase.	Decrease.
	Acres.	Acres.	Acres.	Acres.
Pan vine, ..	830	339	9	...
Tobacco, ...	2,005	2,854	349	...
Sessamum, ...	11,582	11,056	...	526
Cotton, ...	3,334	1,534	...	1,800
Chilly, ...	289	204	...	85
Pulse, ...	435	1,445	1,010	...
Indigo, ...	62	18	...	44
Miscellaneous, ...	5,980	6,784	804	...
Total...	24,017	23,734	2,172	2,455 2,172
Net Decrease...				283

20. There was an increase in Pan vine cultivation of 9 acres—this calls for no remark.

Pan vine.

21. Tobacco increased by 349 acres. This however must be regarded as exceptionally large, and due in a great measure to the decrease in Sessamum, as the capacities of this district with respect to Tobacco are very limited. All the Tobacco grown was from indigenous seed. The Thiraz seed, sent by the Commissioner for experiment, was received too late in the season (viz. in January) to induce cultivators to sow it, and there was no Goal Garden in which it could be tried.

Tobacco.

22. There was an increase in the cultivation of Pulse of 1,010 acres, and of Miscellaneous products of 804 acres.

Pulse.
Miscellaneous products.

23. The cultivation of Cotton decreased by 1,800 acres, this fully accounts for the increase in the other two items. The cause of decrease in Cotton cultivation is patent, export of this article has entirely ceased, and it is now grown only for local use.

Cotton.

24. Sessamum is one of the staple products of the district, 11,056 acres being devoted to its cultivation.

This shows a falling off of 496 acres as compared with the previous year, but when the unfavorableness of the season is considered, the decrease will not be thought of any moment.

Chillies and Indigo likewise show a small and unimportant decrease of 85 acres and 44 acres respectively.

The net decrease in Miscellaneous cultivation of 283 acres is very trifling.

25. The remissions under this head were only 184 Rupees on acres 103 on account of wrong assessment. Rupees 22 on acres 14 on account of land taken for Embankment. Total Rupees 206, on 117 acres.

TOUNGYA.

No. of Cultivators.	
1866-67, ...	2,070
1867-68, ...	2,358
<u>Increase...288</u>	

26. There was a small increase in the number of Toungya cultivators of 288. It calls for no remark.

FRUIT TREES TAX.

27. The number of fruit trees on which the tax of 4 annas per tree was levied was 28,567 or 347 more than previous years.

1866-67, ...	28,220
1867-68, ...	28,567
<u>Increase...347</u>	

VILLAGE CASES.

28. The system has continued to work well. There have been no complaints against the Queng Goungs, and the payments have been prompt. Till the next measurement takes place in 1872-73, it is impossible to estimate the increase of cultivation in the leased tracts, but that it is large does not admit of doubt.

Sales of Waste land
and grants for more
than 100 acres.

29. No sales of Waste land were made,
and no grants of more than one hundred acres.

EMBANKMENTS.

30. The Embankments in this district have been so fully described in previous reports that I shall here only refer to them by name.

31. During the year under review 201 acres have been taken up for cultivation of Paddy owing to this work. A large area of land has undoubtedly been reclaimed by it; which I have no doubt will be speedily taken up: but it seems that the two existing sluices do not afford waterway enough, and the consequence is that a good deal of the land about the centre of the Embankment is still inundated in the rains. The Executive Engineer has been requested to construct another sluice gate, which it is hoped will remedy the defect.

32. This is a Government work. A Government work 64 miles in length. This includes a small embankment at the back of Hkanoung. This Embankment is nearly completed to Henzadah, 8 miles only remaining unfinished. During the year 33 miles of Embankment have been constructed, which is I think very creditable to Mr. Bennett, the Executive Engineer in charge of the works. Of the land reclaimed by this work 675 acres were taken up during the year, making a total of 4,490 acres of land brought under cultivation owing to its construction, a mere fraction of what has been rendered culturable. I would recommend that the Embankment be now continued down to Donabew. By its continuation a large area of land in the Zaloon and Donabew townships near the river will be redeemed from inundation and rendered available for Paddy cultivation. With regard to the creek at Thambyadoing, I recom-

meant either that it be kept open for navigation by means of a lock, or that the water of the Irrawaddy be entirely banded out from it. Both these subjects have formed matter for a separate communication.

A GOVERNMENT WORK.

33. 213 acres of the land reclaimed by it were taken up during the year, making a total of 7,878 acres brought under cultivation since its construction.

Anouk-phet Em-
bankment.

PARTLY GOVERNMENT, PARTLY PRIVATE.

34. This has been repaired during the year, at a cost of Rupees 2,140. 325 acres have been taken up during the year, making a total of 1,549 acres brought under cultivation owing to it.

Toungbotayah Em-
bankment.

35. This was originally a private work, but the private bund has gone to ruin, and an entirely new one, a little further inland, has been built at Government expense. It has only just been completed, however, so that no land has yet been taken up owing to it.

Gnyoung Gyoung
Embankment.

A PRIVATE WORK.

36. Owing to it 209 acres were brought into cultivation during the year, making a total of 1,054 acres due to this work.

Ok-hpho Embank-
ment.

A PRIVATE WORK.

37. During the year 84 acres have been taken up. The total due to it is therefore 1,449 acres.

Dooyah Embank-
ment.

38. From the above it appears, that owing to the construction of these Embankments, the under-mentioned area of land has been brought into cultivation :—

Errors in previous
years report.

	Area in acres.	Revenue. Rupees.
Total due to Government Embankments, ...	12,569	20,732
Total due to partly Government and partly private works, ... }	1,549	2,772
Private works, ...	2,478	4,077
Grand Total...	16,591	27,581

The figures shown in last year's Report and Statement No. 27B, were all wrong, as fully explained in that Report.

The figures shown above are those given by the Thoo-gyees, who were directed to make very careful enquiries and measurements. They may I think be accepted as generally correct.

The total area of reclaimed cultivated land shown by last year's report was only 6,582 acres. The increase during the year was 1,707 acres, which only gives a total of 8,295 acres, whereas the correct total should be 16,591 acres, showing 8,296 acres had been improperly excluded from the calculation.

CAPITATION TAX.

39. Capitation tax realized Rupees 3,83,597, being 9,000

1866-67, Rs. 3,74,597.
1867-68, „ 3,83,597.

Rupees more than in 1866-67.

Increase...9,000
or 2.4 per cent.

The number of persons liable to this tax were 86,591 against 85,135 in the previous year, an increase of 1,456 or 1.71 per cent.

The rates were the same as in 1866-67.

The increase is accounted for as follows :—

New settlers becoming liable to tax Rupees 288, natural increase of tax-paying population 8,712.

40. During the year 1868 exemption tickets were issued, being an increase of 370 over 1866-67. The settlers were all from Upper Burma. This shows that immigration is steadily on the increase.

Exemption tickets.	
1866-67,	773
1867-68, &	1,143
<u>Increase...370</u>	

LAND ASSESSMENT IN LIEU OF CAPITATION TAX.

41. Myan-oung is the only town in the district on which this tax is levied.

No. of Houses assessed.	Tax, Rs.
1866-67, 1,020	5,245
1867-68, 1,049	5,205
<u>Increase...29</u>	<u>Decrease...40</u>

The tax is levied at the rate of $2\frac{1}{2}$ pie per square foot on land covered with buildings and 3 Rupees per acre on land not so covered; but no lot, not exceeding 2,500 square feet, in the occupation of one person and not built upon is assessed.

There was an increase in the number of houses of 29 and a decrease in the amount of assessment of Rupees 40. Careful measurements were made, and it was found that the previous years measurements had been in excess. Hence the result.

Remissions. Capita- tion tax.	
1866-67, Rs.	731
1867-68, ..	1,605
<u>Increase...874</u>	

42. The remissions under this head amount to Rupees 1,605, being 874 Rupees in excess of 1866-67. The following table shows the details of the above:—

ON ACCOUNT OF			No. of Persons.	Amount.		
Poverty,	...	...	6	20	...	...
Old age,	...	...	28	127	8	...
Sickness,	...	...	3	46	...	...
Deaths,	...	...	58	262	8	...
Imprisonment for Criminal offences,	...	...	29	125	...	...
Immigration from Upper Burma errone- ously included in Thoogyces Roll,	...	...	15	70	...	...
Double Assessment,	...	...	156	705	...	...
Desertion,	...	...	49	177	8	...
Entering Monasteries,	...	...	15	87	8	...
Improper Assessment,	...	...	1	2	8	...
Teachers,	...	...	7	27	8	...
Land Assessment in } Erroneous Assessment	...	...	...	5	8	9
lieu of Capitation tax } Double do.	...	...	...	34	13	9
Total...			367	1,605	6	6

FISHERIES.

43. The fisheries in this district are of two classes, 1st

River Fishery.	
1866-67,	4,356
1867-68,	4,588

Increase...232

Lake and Pond Fisheries.	
1866-67,	64,685
1867-68,	76,746

Increase...12,061

River, 2nd Lake and Pond fisheries. In the first there has been an increase of Rupees 232, and in the latter of Rupees 12,061, making a total increase of Rupees 12,293, vide margin.

This increase is due to the following causes :—

In 1866-67 the fisheries in the Hline river were not rented out, in accordance with Section 32 of the Local Revenue Rules. This restriction was removed last year 1867-68, and the fisheries in that river realized Rupees 4,151. This sum is credited under Lake and Pond fisheries, the revenue derived from nets used in the Irrawaddy being the only sums realized as River fisheries.

In 1866-67 the fisheries on the Bassein border were let by the Deputy Commissioner of Bassein, in 1867-68 they fell to the Myan-oung district, according to the rule by which they are let alternately by the Deputy Commissioners of the two districts. They realized Rupees 3,580.

The other, Lake and Pond fisheries, were let for Rupees 4,330 more than they fetched in 1866-67, and the river fisheries, on net tax, fetched Rupees 232 more than in 1866-67. In every case the fisheries were let to people in the vicinity, speculators being carefully excluded. No attempt was made to raise the prices of these fisheries, the advances being entirely voluntary on the part of the lessees. The increase in value of the fisheries is no doubt due to the increased consumption occasioned by the greater prosperity of the agricultural classes, who are thereby enabled to indulge in a more generous diet.

There is very great competition for the Lake and Pond fisheries among the people residing near them.

44. A remission of Rupees 300 has been recommended on account of the Zaihshaw fishery in the Myet-mahkat creek. When the fishery was first let, it was understood that so many weirs would be allowed, but owing to representations of the Forest department, it was afterwards found necessary to reduce the number of weirs, and a proportionate refund of the price paid for the fishery was made to the holder, under sanction of the Commissioner.

Remissions on Fishery.

SALT.

45. The amount of Salt manufactured in the district is very trifling, the tax derived therefrom being only 68 Rupees or 2 less than in 1866-67. The salt is of bad quality. The rates have not been altered.

1866-67, ...	Ra. 70
1867-68, ...	" 68
<u>Decrease...2</u>	

FOREST PRODUCE.

46. Bees wax is the only item of Forest produce in this district of which the tax is collected by the Revenue Department. The tax increased by Rupees 9, as shown in the margin.

1866-67, ...	Ra. 457
1867-68, ...	" 466
<u>Increase...9</u>	

CUSTOMS.

47. None.

EXCISE.

48. The only Imperial Revenue under this head is that derived from the sale of Taree farms and licenses. Fees paid for licenses for retail sale of spirits, &c. of European manufacture are credited to Municipal funds. There are no spirit or opium farms in the district.

1866-67, ...	Ra. 6,885
1867-68, ...	" 8,475
<u>Increase...1,590</u>	

The total revenue under this head for the year was Rupees 8,475, showing an increase of Rupees 1,590 over 1866-67.

A full report has already been made on this subject, and it is not necessary to particularize here, further than to point out that of the above increase Rupees 430 is due to the sale of farms, Rupees 1,160 of licenses. No alteration has been made in the number of farms—64 Taree licenses were granted in 1867-68, being 11 more than in the previous year. It was also found that in several places the rates would bear raising, vide table below :—

TOWNSHIP.	1866-67.		1867-68.		INCREASE.		DECREASE.	
	No. of Li- cense.	Amount.	No. of Li- cense.	Amount.	No. of Li- cense.	Amount.	No. of Li- cense.	Amount.
Zaloon, ...	1	20	1	20	...	...	...	...
Henzada, ...	2	40	2	40	...	...	...	...
Ok-hpe, ...	4	135	5	155	1	20	...	...
Kwin-gouk, ...	3	240	3	350	...	110	...	...
Kanoung, ...	2	30	7	155	5	125	...	...
Myan-oung, ...	6	200	6	235	...	35	...	...
Kyan-gin, ...	4	340	4	345	...	5	...	...
Sarawah, ...	1	15	1	15	...	...	...	...
Tsan-yooay, ...	3	100	3	100	...	...	...	...
Monyo, ...	4	90	5	190	1	100	...	...
Tah-poon, ...	3	110	6	220	3	110	...	...
Minhla, ...	5	145	5	210	...	65	...	...
Taroke-hmaw, ...	13	1,035	13	1,445	...	410	...	...
Yan-gin Mengyee, ...	2	130	3	310	1	180	...	...
Total...	58	2,630	64	3,790	11	1,160	...	...

Remission on Taree. None.

LICENSE TAX.

49. This is an entirely new tax, being imposed in May 1867 for the first time. It realized Rupees 6,268, exclusive of Rupees 551 deducted from the salaries of officials and from commission paid to Thoogyees.

The following table shows the number of people assess-

ed, the classes in which they were placed, and the amount levied :—

Schedule.	Class.	No. of persons assessed.	Net amount assessed.		
A	IV	183	1,188	10	...
"	V	860	4,408	8	6
"	VI	221	670	11	...
	Total...	1,184	6,267	18	6

Remissions.

50. None.

51. From the total Rupees 6,268 Rupees 547 must be deducted on account of commission paid to Thoogyees for collection, leaving a net profit to Government of Rupees 5,721. This is a most unpopular tax.

STAMPS—JUDICIAL.

52. The amount of sales of Judicial Stamps for the year 1866-67 and 1867-68 is given in the margin, showing a small increase of Rupees 50 for the year under report.

	Rs.
1866-67, ...	25,978
1867-68, ...	26,028
Increase...	50

During the year under review Schedule B. of Act X. of 1862 was amended by Act XXVI of 1867, and by this new Act the rates of Stamp duty leviable under that Schedule, on Plaints in particular, was very much increased—a considerable increase in the Stamp revenue of the district was therefore to have been expected, but this expectation was not realized—the reason being that there was a considerable decrease in the number of suits brought before the Courts. The number and Stamp duty realized were as follows :—

Number of Suits.	Amount of Stamp duty.
In 1866-67, ...	Rs. 15,222
" 1867-68, ...	" 14,503
Decrease...	719

There was then, it will be seen, a very considerable decrease in the number of suits instituted and but a comparatively slight decrease in the amount of Stamp duty. The number of suits decreased by 20 per cent and the value of Stamp paper by 4·72 per cent only.

I have not been able to ascertain whether the decrease in the number of suits instituted was in any way caused by the operations of the new Stamp Act, but I should think it was.

POSTAGE STAMPS.

53. The sales of these Stamps show an increase of	
	Ra.
1866-67, ...	509
1867-68, ...	665
Decrease...156	

Rupees 156 which considering the very small number of foreigners in this district is good.

The natives seldom or never use the post. The receipts are steadily increasing every year.

MISCELLANEOUS COLLECTIONS.

54. There is a large decrease under this head of Rs.	
	Ra.
1866-67, ...	34,183
1867-68, ...	24,810
Decrease...9,373	

REVENUE FEES AND FINES.

55. Show a decrease of Rupees 267. This is owing to	
	Ra.
1866-67, ...	334
1867-68, ...	67
Decrease...267	

JUDICIAL FINES AND FEES, &c.

56. A very large decrease is shown here, Rs. 9,086.	
	Ra.
1866-67, ...	29,664
1867-68, ...	20,578
Decrease...9,086	

This is in a great measure due to the action of the new Gambling Act. On its coming into force, all previous gambling laws were

superseded, and gambling was legalized all over the district, except in a few towns, and the law is such that even within those few towns gambling can be carried on almost with impunity. Previously gambling was prohibited throughout the district, and the amount of fines imposed on gamblers annually was considerable.* A further cause of the decrease in receipt on account of judicial fines was that light crime decreased very much, i.e., the crime on which fines are chiefly inflicted.

FEEs ON CIVIL AND CRIMINAL PROCESSES OF COURTS.

	Rs.
1866-67, ...	1,782
1867-68, ...	2,312
Increase...	530

57. A small increase took place in this item Rupees 530. This calls for no remark.

FEEs FOR SERVICE OF PROCESS BY POLICE.

	Rs.
1866-67, ...	462
1867-68, ...	779
Increase...	317

58. It will be seen from the margin that this item has largely increased.

SALE OF UNCLAIMED PROPERTY.

	Rs.
1866-67, ...	1,901
1867-68, ...	879
Decrease...	1,022

59. Shows a decrease of Rupees 1,022, as per margin.

PREMIUM ON BILLS.

	Rs.
1866-67, ...	33
1867-68, ...	183
Increase...	165

60. Shows an increase of Rupees 165 due to the establishment of the Money Order system.

SALE OF EMPTY BOXES.

	Rs.
1866-67, ...	17
1867-68, ...	7
Decrease...	10

61. This shows a decrease of Rupees 10.

* They amounted in 1866-67 to Rs. 14,962 and in 1867-68 to Rs. 7,729 only.

DEFAULTERS.

62. There were only four defaulters, they were all imprisoned for short periods and the whole amount due by them was paid.

One was on account of Fishery rent, ...	Rs. 140
One Excise, Taree, ...	„ 175
Three Capitation tax, ...	„ 10
Total...	325

EMBEZZLEMENT.

63. There was one case of embezzlement. The Lay-ot tike Thoogyee after collecting Rupees 572.8 Capitation tax lost it in gambling and then ran away. He has not since been heard of. The amount was recovered in full from his securities.

64. Commission to Thoogyees is paid at 10 per cent and 5 per cent on collections of Capitation tax, Land tax, Net and License tax. The total amount so paid this year was 63,167 Rupees, so that the total revenue being Rupees 9,10,842, the net profit to Government after deducting remissions recommended is Rupees 8,43,746. The Thoogyees' commission amounts to 8.2 per cent on all the collections.

65. Major Hildebrand held charge of this district for the entire year under review. From what has been stated the following results are gathered :—

The tax on Paddy Land is, ...	Rs. 3,12,322
Number of Tax-payers, ...	34,286
Amount paid per head, ...	Rs. 9
Capitation tax, ...	„ 3,83,578
Number of people assessed, ...	86,591

Amount paid per head, ...	...Rs.	4
Land Assessment, ...	... "	5,295
People assessed, ...	...	1,049
Amount per head nearly, ...	... "	5
Garden and fruit tree tax, ...	... "	21,143
Cultivators, ...	...	9,630
Amount per head, ...	... "	2
Miscellaneous cultivation, ...	...	38,102
Number of Cultivators, ...	...	12,196
Amount per head, ...	... "	3

TOUNGYA.

Number of Cultivators, 1 Rupee per head, ...	Rs.	2,358
Fisheries, ...	... "	81,334
Salt, ...	... "	68
Bees wax tax, ...	... "	466
Excise, ...	... "	8,475
License tax, ...	... "	6,268
Judicial Stamps, ...	... "	26,028
Postage Stamps, ...	... "	665
Miscellaneous Collections, ...	... "	24,810

NOTE.—Includes Rs. 779 on account of Fees for service of Processes by Police.

So that although the rate per head is nearly $2\frac{1}{2}$ calculated on the entire population, the real tax payers pay about three or four times that sum.

REPORT ON SUBORDINATE OFFICERS IN THE DISTRICT.

66. During the year Lieutenant H. A. Gower, Assistant Commissioner 3rd Grade, was in charge of the Treasury at Myan-ung, and performed the duties connected therewith satisfactorily.

Mr. J. Treacy, Assistant Commissioner 1st Grade, held charge of the Tharrawaddy division of the district for a few months, and Mr. R. F. St. Andrew St. John, Assistant Commissioner 3rd Grade, also for a few months. Both these Officers did their duties satisfactorily. Mr. St. John was also employed for three months of the year in Revenue Settlement duty, regarding which a detailed report will be submitted.

The Extra Assistant Commissioners MOUNG)NGA GAW,
and MOUNG KYAW DOON, continued to give satisfaction.

The Ahkoon-woon MOUNG GAN, and Baboo CHUTTER SINGH,
Head Clerk in the Revenue Department of the Deputy Com-
missioner's Office, kept up the good character they possess for
doing their work with zeal and ability.

C. P. HILDEBRAND,

Deputy Commissioner,

Myan-oung.

MYAN-OUNG,

Dy. Commissioner's Office, }

The 10th July 1868.

REVENUE REPORT FOR 1867-68.

I. PROME.

PADDY LAND.

1. In Paddy land there is no change nor yet in Garden land, it being under a five years Settlement.

MISCELLANEOUS.

2. In Miscellaneous cultivation there is a small decrease in area of acres 12-6-1 and in revenue of Rupees 17-2; this is owing to a portion of the land on the rivers bank having been washed away.

FRUIT TREES.

3. Under the head of fruit trees there is an increase of three cocoanut trees paying tax of nine annas.

4. The increase in revenue derived from palm trees which are worked is Rupees 21-12 and from unworked trees Rupees 1-1, for trees that are worked 1 anna is paid and for those unworked three pies. From fruit trees there is an increase in tax of Rupees 15-8 0 to trees having come to maturity and bearing fruit.

LAND ASSESSMENT.

5. In Land assessment in lieu of Capitation tax there is an increase of acres 813-4-1, the amounts being in 1866-67 Rupees 17,124-1-10, and in 1867-68 Rupees 17,937-5-11. This is due to new houses being built on vacant land and to persons building larger houses.

RIVER FISHERY TAX.

6. In net tax there is an increase of Rupees 83, larger number of persons having taken out licenses on account of fish being more abundant.

REMISSIONS.

7. The amounts recommended for remission are Rupees 62-3-10 being the amount of revenue payable on acres 60-12-7 of Paddy land.

From want of rain some of the land was not planted out, and for the same reason some of the crops died off. In Land assessment in lieu of Capitation tax a sum of Rupees 12-8 has been recommended for remission, Rupees 7-9-9 on account of persons unable to get a living through ill health, Rupees 3-11-6 on account of persons having absconded, and Rupees 1-2-9 from Government servants having been erroneously assessed.

II. YATHAYMYO.

PADDY LAND.

8. The area of Paddy land and the tax due on it has been the same for the past two years, being acres 2,444-5-8 and revenue Rupees 3,023-3-9.

GARDEN LAND.

9. Garden land has also been the same, viz. acres 56-5-4 and revenue Rupees 70-6-8.

MISCELLANEOUS TAX.

10. In Miscellaneous cultivation there has been an increase of acres 14-2 paying Rupees 17-10-6, the area and amount being as follows:—

1866-67,	...	16	3	0	...	Rupees	20	3	9
1867-68,	...	30	5	0	...	„	37	14	3

The increase has been in the sugar cane plantations cultivated by Shans.

COCOANUT AND PALM.

11. In the tax on cocoanut trees there has been no increase; in palm trees worked there has been an increase of 92 trees, and paying a sum of Rupees 23.

FRUIT TREES, &c.

12. In unworked palm and other fruit trees there is a decrease of aynas 13-6.

CAPITATION TAX.

13. Capitation tax yielded in 1866-67 Rupees 2,605 and in 1867-68 Rupees 2,600, being a decrease of Rupees 5 owing to persons having removed to other parts of the district.

REMISSION.

14. The amount recommended for remission in this township is on account of Land tax.

15. The reason of recommending the remission is the same throughout the district. Crops destroyed, and land not planted out owing to want of rain, the area and amount in this township is acres 425-2-8, Rupees 520-15-4.

III. MINGALLA.

16. PADDY LAND.

1866-67,	...	8,063	3	3	...	9,616	11	4
1867-68,	...	8,092	15	5	...	9,612	14	2

An increase in the past year of acres 29-12-2 and revenue Rupees 26-2-10, owing to the period of exemption having expired on lands granted free for a term of years.

17. GARDEN LAND.

1866-67,	...	708	5	2	...	995	6	5
1867-68,	...	800	1	10	...	1,000	2	3

The increase of acres 3-12-8 is owing to the new settlers taking up land.

There were two toungyas in this township in 1866-67, but none in the past year.

18. MISCELLANEOUS TAX.

1866-67,	...	59	0	11	...	78	12	1
1867-68,	...	85	1	5	...	106	5	9

There is an increase of acres 26-0-6 paying a tax of Rupees 32-8-8 owing to Shans extending their vegetable gardens.

COCOANUT AND PALM TAX.

19. In cocoanut trees paying tax there is one less. From palm trees worked there is an increase of Rupees 7-12 and for unworked Rupees 2-6-3—from other fruit trees there is also an increase of Rupees 10-4 owing to trees bearing fruit. The amount received from the Government garden is the same, viz. Rupees 318.

20. CAPITATION TAX.

1866-67,	...	...	...	Rupees 7,890
1867-68,	...	...	...	" 8,380

There is an increase of Rupees 490 due to natural causes and also to the periods of exemption allowed to immigrants having expired.

REMISSIONS.

21. The amounts recommended for remission in this township are on account of Capitation tax Rupees 7-8 owing to one person having died, and to remission being granted to another on account of ill health, and on account of Land tax Rupees 129-12-9, the area on which this amount was due being acres 2,516-6-8.

22. From want of rain acres 1,415-9-7 were not planted out at all, and the rest was afterwards destroyed from drought. The land in this township is high and the crops consequently suffered more than in other parts of the district.

IV. SALINGATHOO.

23. PADDY LAND.

1866-67,	...	13	5	0	...	9,462	1	11
1867-68,	...	7	6	0	...	9,519	6	7

The increase of acres 50-10-1 and revenue Rupees 57-4-8 is owing to lands becoming taxable, which were granted free for a term of years.

24.

GARDEN LAND.

1866-67,	...	773 2 4	...	968 6 11
1867-68,	...	773 7 6	...	968 13 4

The small increase is owing to a new garden.

MISCELLANEOUS.

25. In Miscellaneous cultivation there is no change, the amount of this kind of cultivation is small, being only acres 1-13.

COCOANUT TREES.

26. In tax derived from Coconut trees there is a decrease of Rupees 1-8 from trees dying.

PALM TREES.

27. From Toddy trees which were worked there is an increase of Rupees 30 and from unworked trees a decrease of Rupees 1-14-9.

FRUIT TREES.

28. From other fruit trees there is an increase of Rs. 2-4.

29.

CAPITATION TAX.

1866-67,	...	Rs.	9,965
1867-68,	...	"	1,0240

An increase of Rs. ... 230

Due to immigrants becoming liable to be taxed and natural causes.

REMISSIONS.

30. A sum of Rupees 2-8 Capitation tax has been recommended for remission on account of the person liable having died, and Rupees 610-11-11 land tax payable on an area of acres 635-3-6 on account of crops destroyed for want of rain.

V. MOGOPE.

31. PADDY LAND.

1866-67,	8,957	9	6	10,057	11	6
1867-68,	8,992	9	11	11,000	9	7

The increase is due to the period of exemption from tax on lands granted free having expired.

32. GARDEN LAND.

1866-67,	370	1	0	462	9	3
1867-68,	368	3	5	460	4	2

The decrease is owing to an error in the return of the previous year.

TOUNGYA.

33. From Toungyas the amount of revenue derived is the same, viz. Rs. 5.

COCONUT TREES.

34. In coconut trees there is an increase of one tree; in the tax derived from palm trees which are worked, there is an increase of Rs. 40, and from those not worked there is a decrease of annas 7-6.

FRUIT TREES.

35. In the tax derived from other fruit trees there is an increase of Rs. 1-4.

36. CAPITATION TAX.

1866-67,	Rs.	11,730	0	0
1867-68,	„	11,957	8	0

The increase of Rupees 227-8 is due to persons coming in from other parts of the district, periods of exemption having expired, and natural causes.

REMISSIONS.

37. A sum of Rupees 15 on account of Capitation tax has been recommended for remission on account of one person being put into Gael, and two having died before the tax was collected.

38. The amount out of Land tax recommended for remission is Rupees 523-15-7, the area on which this was due being acres 649-3; the reason for remission being the same throughout the district—crops destroyed from want of rain.

VI. THAWOONABOH.

39.

PADDY LAND.

1866-67, ...	7,693 6 9	7,581 12 0
1867-68, ...	7,675 4 0	7,565 15 9

The decrease of acres 18-2-9 is owing to wrong measurements, the land having been remeasured at the request of the cultivators.

40.

GARDEN LAND.

1866-67, ...	746 13 0	745 13 0
1867-68, ...	741 2 9	741 2 9

The decrease is owing to houses being built on Garden land and to a mistake in the previous year showing Miscellaneous cultivation under the head of gardens.

41.

MISCELLANEOUS CULTIVATION.

1866-67, ...	86 4 1	86 4 1
1867-68, ...	45 14 6	45 14 6

There is a decrease of acres 40-5-7 owing to a good deal of land being washed away by the river, and to some persons having given up their cultivation for toungyas.

42.

TOUNGYA.

1866-67, ...	... ..	Rs. 106
1867-68, ...	... ..	" 127

An increase of Rupees 21 from persons giving up Miscellaneous cultivation.

GOVERNMENT GARDEN.

43. In the amount received from Government gardens there is no change.

COCOANUT, PALM AND FRUIT TREES.

44. In the tax derived from cocoanut trees there is a decrease of Rupees 1-2 from trees dying—from unworked palm trees a decrease of Rupees 2-14-6, and from other fruit trees a decrease of Rupees 5-8, attributed to trees dying and not bearing fruit.

45.

CAPITATION TAX.

1866-67, ...	...	...	Rs. 6,237 8 0
1867-68, ...	...	...	6,205 0 0

A decrease of Rupees 32-8, owing to persons removing to other parts of the district.

RIVER FISHERIES, AND POND.

46. There is an increase of Rupees 6 in tax derived from licenses on nets, and an increase of Rupees 26 in the amount derived from inland fisheries, owing to a higher price having been given.

REMISSIONS.

47. The amount recommended for remission is on account of Land tax being Rs. 924-1-4, the area on which the amount is payable being acres 924.1-4.

Want of rain caused the failure of crops, the land in this township is also high.

VII. KYOOZONE.

48.

PADBY LAND.

1866-67, ...	...	6,342 6 8	4,858 4 2
1867-68, ...	...	6,398 2 0	4,900 0 9

The increase of acres 55-114 and revenue Rs. 41-12-7 owing to the period of exemption having expired on new lands.

49.		GARDEN LANDS.				
1866-67,	...	...	422	11	0	321 10 10
1867-68,	...	...	455	14	0	346 9 4
		Increase Rs...		83	3	4 24 14 6

Increase on account of gardens being cultivated by immigrants.

50.		TOUNGYA.				
1866-67,	...	...	...	1,271	0	0
1867-68,	...	...	...	1,421	0	0
		Increase Rs.		150	0	0

Due in a great measure to the high prices obtained last year for Sessamum seed.

51.		MISCELLANEOUS CULTIVATION.				
1866-67,	...	...	18	13	4	10 6 0
1867-68,	...	...	44	9	8	33 7 3
		Increase Rs..		80	12	4 23 1 3

Attributable to new settlers taking up new land.

COCOANUT TREES.

52. In the township there were only two Cocoanut trees for which tax was paid in 1866-67, and only one in 1867-68.

PALM TREES.

53. In the tax derived from Palm trees which are worked there is an increase of Rupees 15, those unworked a decrease of annas 7-3, and in that derived from other fruit trees an increase of Rupees 8-8.

54. CAPTATION TAX.

1866-67,	...	...	Rs. 5,997	0	0
1867-68,	...	...	„ 6,84	8	0
			<hr/>		
			Increase Rs.	648	8 0

The increase is due to persons coming from other parts of the district as the Capitation tax rates in this township are low, and also to the periods of exemption granted to immigrants having expired.

REMISSIONS.

55. The amount of Land tax recommended for remission is Rupees 684-13-2 payable on an area of acres 527-12; the reason for recommending being the failure of crops for want of rain.

VIII. OKSHITTOUNG.

56. PADDY LAND.

1866-67,	...	682 0 8	...	474	0 6
1867-68,	...	682 0 8	...	474	0 6

There is no change in the area of Paddy land nor yet in that of Garden, which is as follows:—

57. GARDEN LAND.

1866-67,	...	16 9 7	...	12	7 3
1867-68,	...	16 9 8.	...	12	7 3

58. In Toungyas there is a decrease of Rupees 36, the amounts being, in—

1866-67,	...	Rupees 161
1867-68,	...	125

The decrease is attributable to persons crossing over to the Kyoön-zoung township, and cutting toungyas.

(COCOANUT, PALM AND FRUIT TREES.

59. In the tax derived from cocoanut trees, there is no change—in that derived from palm trees worked there is an increase of Rupees 8, and from other fruit trees Rupees 1-4.

60.

CAPITATION TAX.

1866-67,	...	...	Rupees	646	8	0
1867-68,	...	...	"	676	8	0
				<hr/>		
				Increase...	30	0 0
				<hr/>		

Due to natural causes, and persons coming in from other parts of the district.

There are no amounts recommended for remission.

IX. MAHATHAMAN.

61.

PADDY LAND.

1866-67,	...	6,718	6	6	...	9,076	4	9
1867-68,	...	6,720	8	10	...	9,079	8	4
				<hr/>		<hr/>		
				Increase...	2	2	4	3 8 7
				<hr/>		<hr/>		

On account of lands given tax free for a term of years becoming liable to tax.

62.

GARDEN LAND.

1866-67,	...	599	10	8	...	894	0	9
1867-68,	...	603	8	2	...	899	18	0
				<hr/>		<hr/>		
				Increase...	3	18	6	5 12 3
				<hr/>		<hr/>		

Owing to one garden being cultivated. The amount received from the Government gardens is the same, viz. Rupees 300.

63. TOUNGTA

1866-67,	...	...	Rupees 180
1867-68,	...	...	" 138
			<hr/>
			Decrease Rupees...40

Due to the village of Thayet-koing-gye having been deserted on account of dacoits and the villagers removing elsewhere.

64. MISCELLANEOUS CULTIVATION.

1866-67,	...	7 14 4	...	9 13 11
1867-68,	...	11 15 0	...	14 14 9
			<hr/>	<hr/>
Increase...4 0 8				5 0 10

No particular reason to be adduced.

COCOANUT TREES.

64½. In the number of cocoanut trees for which tax is paid, there is a decrease of one tree.

PALM AND FRUIT TREES.

65. In the tax derived from palms worked there is an increase of Rupees 365-12, and from unworked a decrease of Rupees 9-12-9, whilst there is an increase in tax from other fruit trees of Rupees 1-12.

The increase in worked palm trees is attributed to the good sale of jaggery and to young trees being worked.

66. CAPITATION.

1866-67,	...	...	Rupees 7,527 8 0
1867-68,	...	...	" 7,475 0 0
			<hr/>
			Decrease...52 8 0

Owing to persons removing to other parts of the district and to a large number of persons receiving exemption on account of old age.

REMISSIONS.

67. The amounts recommended for remission are on account of Capitation tax Rupees 10, due to one person having died before the tax was collected, and to one person exempted on account of ill health.

The amount of Land tax recommended for remission is Rupees 2,758-7-4, being the amount payable on acres 3,776-2-4.

The soil in this township is not at any rate good, and the cultivators have to depend in a great measure to irrigating the lands from various streams—the want of rain cut off the supply, and hence the extensive failure of crops.

X. EING-MA.

68.

PADDY LAND.

1866-67,	...	19,709	12	3	...	24,041	1	5
1867-68,	...	18,850	11	2	...	22,986	14	7
<hr/>								
Decrease...		859	1	1		1,054	2	10
<hr/>								

The large decrease is owing principally to lands being given up, on account of the crops having been destroyed in the previous year by swarms of rats, and partly to the destruction caused by the overflow of water from the streams down which teak timber is floated.

69. The arrangements made to ensure a sufficient supply of water for floating down teak timber cause a large overflow when the rains are plentiful, and a want of water by drawing it into the stream when the rains are light.

70. GARDEN LAND.

1866-67,	...	800 14 9	...	1,01 2 5
1867-68,	...	800 7 11	...	1,000 10 0
		<u>Decrease...0 6 10</u>		<u>0 8 5</u>

The small decrease is owing to persons having removed into the Tharrawaddy district.

71. There is but little Toungya cultivation in this township, the amounts being in 1866-67 Rupees 6, and in 1867-68 Rupees 3.

72. MISCELLANEOUS CULTIVATION.

1866-67,	...	...	75 10 4	94 8 11
1867-68,	...	...	64 0 8	80 0 10
		<u>Decrease...11 9 8</u>		<u>14 8 1</u>

Owing to the land which was prepared having been destroyed by some late rain which was very heavy, and lasted for about five days.

COCOANUT, PALM AND FRUIT TREES.

73. In the tax derived from cocoanut trees, there is an increase of 3 annas, in that derived from palm which are worked an increase of Rupees 20-8, unworked Rupees 4, and in the amount derived from other fruit trees there is no change.

74. CAPITATION TAX.

1866-67,	...	...	26,102 8 0
1867-68,	...	...	26,685 0 0
		<u>Increase...582 8 0</u>	

Due chiefly to natural causes and to persons coming in from the Myan-oung district.

75.

INLAND FISHERIES.

1867-68, Rs. 2,529 8 0

These were not rented out in the previous year, as the streams were used for floating timber, as, however limited, is only floated down during the rains—the streams were rented out for the dry weather only.

76. The amounts recommended for remission are on
Remissions. account of Capitation tax Rs. 52-8, Land
tax Rs. 3,732-2, area 4,610-1-6.

The reasons for remission on account of Capitation tax are from some persons having been put into Gaol, and some having died before the tax was collected.

The remission of Land tax is on account of crops destroyed for want of rain.

XI. POUNGDAY.

77.

PADDY LAND.

1866-67,...	... 21,247 3 10	26,302 0 9
1867-68,...	... 21,135 5 0	26,163 5 9
<hr/>		<hr/>
Decrease...	111 14 10	138 11 0

The decrease is attributed to a number of cattle having died in the previous year and also to the disturbed state of this township during the rainy season, villages and lands were abandoned in consequence of the numerous dacoities.

78.

GARDEN LAND.

1866-67, ...	... 996 5 0	1,245 6 4
1867-68, ...	... 997 6 0	1,246 18 3
<hr/>		<hr/>
Increase...	1 2 0	1 6 11

Owing to extension of cultivation.

79. TOUNGYA.

1866-67,	Rs. 530 0 0
1867-68,	„ 490 0 0
	<hr/>
	Decrease...40 0 0

Is attributed to persons being near the Tharrawaddy district clearing toungyas in that district.

80. There is no Miscellaneous cultivation in this township.

81. In the tax derived from cocoanut, palm and other fruit trees, there is a decrease of 11 annas, owing to trees taken over in making a new road to Tahpoon.

82. CAPITATION TAX.

*1866-67,	Rs. 31,870 8 0
1867-68,	„ 32,817 8 0
	<hr/>
	Increase...1,010 0 0

The increase is attributed to persons coming in from other districts, and natural causes.

INLAND FISHERY.

83. A sum of Rupees 111-6 was realized in the past year by renting out fisheries which were not rented out in previous years.

REMISSIONS.

84. The amount recommended for remission in this township are on account of Capitation tax Rupees 22-8, from persons having died and been put in Gaol before the tax was collected, and on account of Land tax Rupees 409, amount payable on acres 498-12.

Of this acres 59-3 were given up from want of cattle, and the rest was not planted out or after being planted out the crops were destroyed from want of rain.

XII. KALATHINGA.

85.

PADDY LAND.

1866-67,	...	2,028	8	0	2,529	6	0
1867-68,	...	2,031	6	4	2,539	3	11
		<hr/>			<hr/>		
Increase...		7	14	4	9	13	11

Due to period of exemption having expired on new lands.

86.

GARDEN LAND.

1866-67,	...	...	103	6	0	129	3	6
1867-68,	...	...	98	11	5	123	6	3
		<hr/>			<hr/>			
Decrease...		4	10	7	5	13	3	

On account of a village being deserted from its being attacked by dacoits.

87.

TOUNGYA.

1866-67,	...	...	...	Rs. 54	0	0
1867-68,	...	...	...	„ 44	0	0
		<hr/>			<hr/>	
Decrease...		10	0	0		

Due to the same cause as to the decrease in the Garden tax.

In the tax derived from various fruit trees there is a decrease of 11 annas.

88.

CAPITATION TAX.

1866-67,	...	...	...	2,715	0	0
1867-68,	...	...	...	2,707	8	0
		<hr/>			<hr/>	
Decrease...		7	8	0		

Attributed to a large number of persons having received exemption on account of old age, and also to persons removing to other parts of the district where the soil is better.

REMISSION.

89. The amount of Capitation tax recommended for remission is Rs. 37-8, on account of persons having died before the collection of the tax, and of Land tax Rs. 595-5, sum payable on acres 744-2-3 part of which was not cultivated for want of rain, and from the crops having died on other portions, also owing to want of rain.

90.

PADDY LAND.

1866-67, ...	2,128 8 2	1,064 4 1
1867-68, ...	2,186 11 10	1,068 5 11
	<u>ADD</u>	<u>4 1 10</u>
	Increase... 8 8 8	4 1 10

Due to period of exemption having expired³
granted free for a term of years. 1 3

91.

GARDEN LAND.

1866-67, ...	... 94 15 4	47 7 8
1867-68, ...	... 94 11 2	47 5 7
	<u>Decrease... 4 2</u>	<u>2 1</u>

On account of a garden destroyed by fire.

92.

TOUNGYA.

1866-67, ...	... ..	...Rs. 776
1867-68, ...	... ..	... „ 742
	<u>Decrease.. 84</u>	

Owing to there being teak timber in this part of the township and consequently toungeas are not allowed.

In tax derived from fruit trees there is an increase of 8 annas.

93.

CAPITATION TAX.

1866-67,	...	...	...	4,582	8	0
1867-68,	...	...	...	4,755	0	0
				<u>Increase ..172 8 0</u>		

Owing to natural causes and some persons coming in from the Toung-oo district.

There were no amounts recommended for remission in this township. No applications for remission were made.

94.

XIV. MYADOUNG PADDY LAND.

1866-67, ...	...	4,154	10	0	2,066	11	3
1867-68, ...	...	4,154	9	0	2,006	10	9
				<u>3 6</u>			
				<u>Decrease... 11 1 0</u>			<u>6</u>

owing to a mistake in calculating.

On accc

GARDEN LAND.

1866-67, ...	...	189	3	6	94	0	5
1867-68, ...	...	179	5	0	89	1	2
				<u>Decrease...9 14 6</u>	<u>4 15 3</u>		

Owing to persons leaving the township.

96.

TOUNGYA.

1866-67, ...	...	...	Rs. 1,993
1867-68, ...	...	...	„ 2,994
			<u>Increase of... 1</u>

Requires no remarks.

In the tax derived from fruit trees there is a decrease of Rupees 8-8 from palm trees, which are worked, owing to the trees having been abandoned, from other trees there is an increase of Rupees 1-1-6.

97. CAPITATION TAX.

1866-67,	Rs. 5,191
1867-68,	„ 5,183
	<u>Decrease... 8</u>

Attributed to persons going into the Toung-oo district.

REMISSIONS.

98. On account of Capitation tax a sum of Rupees 8 has been recommended for remission from persons having died before the tax was collected; there are no remissions on account of Land tax.

XV. YONABINE.

99. PADDY LAND.

1866-67,	3,438 10 8	2,579 0 0
1867-68,	3,464 1 8	2,598 1 3
	<u>Increase... 25 7 0</u>	<u>19 1 3</u>

Due to lands becoming taxable as the period of exemption had expired.

100. GARDEN LAND.

1866-67,	176 15 0	132 11 3
1867-68,	175 13 0	131 13 9
	<u>Decrease... 1 2 0</u>	<u>18 6</u>

Owing to persons measurements being wrong.

101. TOUNGYA.

1866-67,	Rs. 754
1867-68,	„ 596
	<u>Decrease... 158</u>

Also due to the Forest rules by which toungyas are not to be cut where teak trees grow.

102. In palm trees which are worked there is a decrease of Rs. 20-12 owing to trees abandoned—from other fruit trees there is a slight increase.

103. CAPITATION TAX.

1866-67,	...	...	Rs. 3,409 8
1867-68,	...	...	" 3,487 8
Increase			... 78 0

Attributed to natural causes.

REMISSIONS.

104. The only amount recommended for remission is a sum of Rupees 1-8 Capitation tax due by a person who died before the tax was collected.

XVI. NYOUNG-BIN-TSEIK.

105. PADDY LAND.

1866-67,	...	2,676 5 8	2,676 5 8
1867-68,	..	2,750 1 1	2,750 1 1
Increase...		73 11 5	73 11 5

On account of period of exemption having expired on lands granted free for a term of years.

106. GARDEN LAND.

1866-67,	...	210 10	263 4 6
1867-68,	...	210 10	263 4 6

There is no change.

107. TOUNGYA.

1866-67,	...	Rs. 663
1867-68,	...	" 583
Decrease...		80

Attributed to persons taking to Miscellaneous cultivation which is more profitable.

108. MISCELLANEOUS CULTIVATION.

1866-67, . . .	828	8	8	1,035	10	10
1867-68, . . .	1,097	8	4	1,371	8	2
<hr/>						
Increase...	268	10	8	335	18	4

Is due to more persons engaging in this cultivation, owing to the good prices obtained for Cotton and Sessamum seed.

In this township Cotton and Sessamum are planted and flourish on the low ground.

In fruit trees paying tax there is a decrease of Rupees 10-8 from palm trees worked and trees abandoned; from other fruit trees there is an increase of Rupees 6-8.

109. CAPITATION TAX.

1866-67, . . .	Rs.	5,565	0	0
1867-68, . . .	„	5,822	8	0
<hr/>				
Increase Rs...	257	8	0	

Owing to natural causes and to the period of exemption having expired, granted to immigrants.

In the receipt from net tax there is a decrease of Rupees 10, and from inland fisheries the amounts are the same.

REMISSIONS.

110. A sum of Rupees 22-8 on account of Capitation tax has been recommended for remission, on account of persons having died and been put into Gaol before tax was collected.

XVII. PYATTO.

111. PADDY LAND.

1866-67,	...	...	322 14 6	322 14 6
1867-68,	...	...	322 14 6	322 14 6

No change.

112. GARDEN LAND.

1866-67,	...	...	16 0 8	16 0 8
1867-68,	...	...	16 5 9	16 5 9

Increase...	5 1	5 1
-------------	-----	-----

On account of new settlers cultivating.

113. TOUNGYA.

1866-67,	...	...	...	112 0 0
1867-68,	...	...	...	118 0 0

A slight increase of Rupees 6; there must of course be some slight difference in each year.

114. MISCELLANEOUS CULTIVATION.

1866-67,	...	...	7 3 5	7 3 5
1867-68,	...	...	6 14 8	6 14 8

Decrease...	0 4 9	0 4 9
-------------	-------	-------

Attributed to land having been washed away.

In the tax derived from fruit trees there is an increase of Rs. 2-8.

115. CAPITATION TAX.

1866-67,	...	...	...	Rs. 1,170 0 0
1867-68,	...	...	...	„ 1,242 8 0

Increase...	72 8 0
-------------	--------

Owing to natural causes and to immigrants becoming liable to taxation.

There was a sum of Rs. 2 net tax realized at the previous year, but the license was not taken out during the past year.

There are no sums recommended for remission in this township.

XVIII. PYINBOUK.

116. PADDY LAND.

1866-67, ...	...	287	3	7	287	3	7
1867-68, ...	...	287	3	7	287	3	7

No change.

117. GARDEN LAND.

1866-67, ...	...	10	12	4	10	12	4
1867-68, ...	...	10	12	4	10	12	4

No change.

118. TOUNGYA.

1866-67, ...	...	...	Rs. 170
1867-68, ...	...	...	„ 168

A slight decrease of Rupees 2.

119. MISCELLANEOUS CULTIVATION.

1866-67,	...	...	34	8	11	34	8	11
1867-68,	...	...	27	4	5	27	4	5
			<hr/>			<hr/>		
Decrease...			7	4	6	7	4	6

Attributed to a large portion of land near the bank having been washed away.

In the tax derived from fruit trees there is an increase of Rupees 6-8-9, principally owing to more palm trees being worked.

120. CAPITATION TAX.

1866-67,	...	...	Rs. 1,005	0	0
1867-68,	...	...	„ 1,035	0	0
			<hr/>		
			Increase...	30	0 0
			<hr/>		

Due to natural causes.

There is no amount recommended for remission in this township.

XIX. BOOTLEY.

121. PADDY LAND.

1866-67,	...	...	955	5	7	955	5	7
1867-68,	...	...	955	5	7	955	5	7

No change.

122. GARDEN LAND.

1866-67,	...	...	84	3	11	84	3	11
1867-68,	...	...	84	3	11	84	3	11

No change.

123. TOUNGYA.

1866-67,	...	...	...	Rs. 237	0	0
1867-68,	...	...	...	„ 280	0	0

Increase Rs...43 0 0

Attributed to new settlers clearing toungya.

124. MISCELLANEOUS CULTIVATION.

1866-67,	...	...	7	15	3	7	15	3
1867-67,	...	...	4	15	11	4	15	11

Decrease...2 15 4 2 15 4

Also on account of land being washed away.

In the tax raised from fruit trees there is an increase of Rupees 14-6-3, nearly the whole of it being from palm trees which are worked.

125.

CAPITATION TAX.

1866-67, ...	...	• ...	Rs. 2,285 0 0
1867-68, ...	...	...	„ 2,332 8 0
			<hr/>
			Increase Rs...47 8 0
			<hr/>

Due to natural causes.

A sum of Rupees 10 was realized from an inland fishery, the same as for the previous year. *

No amounts are recommended for remission in this township.

XX. TSINDOK.

126.

PADDY LAND.

1866-67, ...	...	864 7	432 3 6
1867-68, ...	...	864 7	432 3 6

No change.

There is no Garden land in this township.

127.

TOUNGYA.

1866-67, ...	...	...	Rs. 69
1867-68, ...	...	...	„ 181
			<hr/>
			Increase..., 12
			<hr/>

Requires no remarks.

In the tax derived from fruit trees there is a decrease of Rs. 14-8 in that realized from palm trees which are worked, and annas 2-6 from those unworked. * From other fruit trees there is an increase of Rupees 3-4.

128. CAPITATION TAX.

1866-67,	...	...	...	Rs. 813
1867-68,	...	...	...	„ 909
				<u>Increase of Rs... 96</u>

Attributable to natural causes and to periods of exemption granted to immigrants having expired.

No amounts are recommended for remission in this township.

XXI. MYOHLA.

129. PADDY LAND.

1866-67,	...	774	11	2	387	5	7
1867-68,	...	804	15	4	402	7	8
				<u>Increase...30</u>	<u>4</u>	<u>2</u>	<u>15 2 1</u>

Owing to an increase in the Mayeen cultivation.

There is no Garden land or Miscellaneous cultivation in this township.

130. TOUNGYA.

1866-67,	...	...	Rs. 413	0	0
1867-68,	...	...	„ 499	0	0
			<u>Increase Rs...86</u>	<u>0</u>	<u>0</u>

Owing to immigrants clearing and increase in cultivation from the good prices obtained for Cotton and Sessamum seed.

In the tax derived from fruit trees there is an increase of Rs. 7-5-9.

CAPITATION TAX.

1866-67,	...	...	...	1,138	0	0
1867-68,	...	...	...	1,510	8	0
				<u>Increase...382</u>	<u>8</u>	<u>0</u>

Owing to periods of exemption granted to immigrants having expired and to persons coming in from other parts of the district.

There are no amounts recommended for remission.

XXII. MEADAY.

131.

PADDY LAND.

1866-67, ...	...7,675	2	8	3,519	11	3
1867-68, ...	...7,803	6	2	3,583	12	1
Increase...	128	3	6	64	0	10

Is owing to the periods of exemption having expired on lands granted free for a term of years, and also to an increase in the Maycen cultivation.

132.

GARDEN LAND.

1866-67, ...	... 979	1	6	489	8	9
1867-68, ...	...1,040	10	2	520	5	1
Increase...	61	8	8	30	12	4

Attributed to new settlers and also to old residents increasing their garden.

133.

TOUNGYA.

1866-67, ...	... 2,792	0	0
1867-68, ...	...3,041	0	0
Increase	Rs. 249	0	0

On account of new settlers and also to increase in the cultivation from the demand for Cotton and Sessamum seed.

134.

MISCELLANEOUS CULTIVATION.

1866-67, ...	... 124	6	2	62	3	1
1867-68, ...	... 130	0	2	65	0	1
Increase...	5	10	0	2	13	0

Due to the same causes which account for the increases in other cultivation.

135. In the tax derived from fruit trees there is an increase of Rupees 14-7-9 realized from cocoanut and palm trees, and a decrease of Rupee 20 in the amount realized from other fruit trees attributed to a number having been destroyed from the washing away of the banks.

136.

CAPITATION TAX.

1866-67,	...	...	5,915	8	0
1867-68,	...	...	9,852	8	0
			<hr/>		
			Decrease...	63	0 0

This is attributed to persons moving into other parts of the district; from the increase in all kinds of cultivation it would have been supposed that there would have been an increase in the Capitation tax, but the extension of cultivation is said to be principally due to new settlers who do not yet pay Capitation tax.

137. There is an increase of Rupees 16 in the amount derived from net tax, owing to more persons taking out licenses.

REMISSIONS.

138. A sum of Rupees 11-3-2 amount payable on acres 10-6-4 has been recommended for remission on account of persons absconding into Upper Burma.

XXIII. THAYET-MYO.

139.

PADDY LAND.

1866-67,	...	...	10,306	6	10	5,517	14	11
1867-68,	...	...	10,300	1	1	5,514	12	1
			<hr/>			<hr/>		
			Decrease...	6	5	9	3	2 10

Owing to wrong measurements in the previous year, and to some land having been purchased by Government.

140.

GARDEN LAND.

1866-67, ...	1,498	7	7	816	9	7
1867-68, ...	1,508	15	7	824	5	7
Increase...	15	8	0	0	7	12

Owing both to new settlers and old increasing their cultivation.

141.

TOUNGYA.

1866-67, ...	Rs. 1,326	0	0
1867-68, ...	„ 1,099	0	0
Decrease...	227	0	0

Owing to the rule forbidding toungyas to be cut in places where there are teak trees.

142.

MISCELLANEOUS CULTIVATION.

1866-67, ...	1,333	0	4	800	10	10
1867-68, ...	1,293	6	8	778	5	7
Decrease...	39	9	8	22	5	3

Attributed to washing away of land.

In the tax derived from fruit trees there is an increase of Rupees 0-3.

143.

CAPITATION TAX.

1866-67, ...	Rs. 11,525	8	0
1867-68, ...	„ 11,882	0	0
Increase Rs...	357	8	0

The amount of Land assessment in lieu of Capitation tax realized in

1866-67,	Rs. 6,916 11 9
and in 1867-68, {	„ 6,642 14 2

Giving a decrease of Rs...273 13 7

owing to a large number of houses having been burnt down, and small ones having been built in their place.

The increase in Capitation tax is attributed to the periods of exemption granted to immigrants having expired and to natural causes.

POND AND RIVER FISHERIES.

144. The amounts realized from inland fisheries have been the same, viz. Rupees 40, in net tax there is an increase of Rupees 54, owing to an increase of persons coming down from Upper Burma to fish.

REMISSIONS.

145. The amounts recommended for remission are a sum of Rupees 10 of Capitation tax on account of persons having died, a sum of Rupees 15-8-3 Land assessment on account of persons having absconded, and a sum of Rs. 4-8-6 Land assessment on account of land taken up for roads.

XXIV. MYINGDOON.

146. „ PADDY LAND.

1866-67,	12,408 14 8	6,204 7 4
1867-68,	12,187 10 6	6,093 13 3
	<u>Decrease...221 4 2</u>	<u>110 10 1</u>

Attributed to persons not cultivating Mayeen in consequence of a good deal of the land having been washed away and thus destroyed the means of irrigating the land.

147.	GARDEN LAND.					
1866-67,	...	697	5	8	348	10 10
1867-68,	...	692	12	6	346	6 8
		<u>Decrease...</u>			<u>2 4 7</u>	

Also owing to land washed away.

148.	TOUNGYA.					
1866-67,	Rs. 2,922	0	0
1867-68,	„ 2,782	0	0
		<u>Increase Rs.</u>			<u>140 0 0</u>	

Owing to the rule regarding places where teak trees grow, and also to persons moving into the Kama township.

149.	MISCELLANEOUS CULTIVATION.					
1866-67,	...	3,742	10	10	1,871	5 5
1867-68,	...	3,666	4	4	1,833	2 2
		<u>Decrease...</u>			<u>76 6 6</u>	

Also owing to land washed away.

PALM AND FRUIT TREES.

150. There is an increase of Rupees 51-12 in tax from palm trees which are worked, and a decrease of Rupees 63-8 in that derived from other fruit trees.

The increase is due to the good prices obtained for jag-gery, the decrease is attributed to a number of trees being washed away and also to no tax being paid for trees when they do not bear fruit.

151.	CAPITATION TAX.					
1866-67, •	Rs. 13,171	8	0	
1867-68,	„ 12,378	0	0	
			Decrease Rs.	793	8	0

This decrease is attributed to persons, principally Khyings, removing into the Kama and Padoung townships for the purpose of manufacturing cutch.

There are no amounts recommended for remission.

XXV. MINDAT.

152.	PADDY LAND.					
1866-67,	462	2	8	231	1 4
1867-68,	432	12	8	231	6 4
		<u>Increase...</u>			<u>0 5 0</u>	

Owing to error in calculation in the previous year.

153. There are no Garden lands in this township.

154.	TOUNGYA.					
1866-67,,	Rupees	652		
1867-68,	"	605		
		<u>Decrease...</u>			<u>47</u>	

Owing to rules regarding teak trees.

155. In the tax derived from fruit trees there is an increase of one Rupee.

156.	MISCELLANEOUS CULTIVATION.					
1866-67,	134	1	0	67	0 7
1867-68,	122	0	3	61	0 4
		<u>Increase...</u>			<u>12 0 4</u>	

Owing to land being washed away.

157.	CAPITATION TAX.					
1866-67,	Rs.	1,581	0	
1867-68,	"	1,693	8	
		<u>Increase...</u>			<u>112 8</u>	

Attributed to natural causes and to persons coming in from the Mingdoon township.

REMISSIONS.

158. A sum of Rupees 89-11-6 Land tax payable on acres 179-7 has been recommended for remission, Rupees 57-5-1 on account of persons having abandoned their land and left the township, and Rupees 39-6-5 from land not being planted out owing to want of rain.

XXVI. KAMA.

159. PADDY LAND.

1866-67, ...	14,297	5	11	12,355	5	7
1867-68, ...	14,281	3	8	12,342	8	3
Decrease Rs...16 2 3				12	13	4

Owing to measurements of previous year being incorrect.

160. GARDEN LAND.

1866-67, ...	...	688	13	9	613	2	6
1867-68, ...	...	705	9	9	627	11	5
Increase...16 12 0				14	8	11	

Owing to new lands being taken up.

161. TOUNGYA.

1866-67, ...	...	Rs.	1,873	0	0
1867-68, ...	...	„	1,993	0	0
Increase Rs...120 0 0					

On account of persons coming in from the Mingdoon township.

162. MISCELLANEOUS CULTIVATION.

1866-67, ...	...	1,498	3	7	1,421	14	4
1867-68, ...	...	1,734	4	2	1,651	7	3
Increase...234 0 7				229	8	11	

is due to persons coming from the Mingdoon township and cultivating, as the land in that township was destroyed from the banks being washed away.

FRUIT TREES.

163. In the tax derived from fruit trees there is an increase of Rupees 4-11 from cocoanut and Rupees 34-4 from other fruit trees.

PALM TREES.

164. From palm trees which are worked there is a decrease of Rupees 47, trees which are not private property are not yearly rented out.

165. CAPITATION TAX.

1866-67, ' ...	...	Rs. 21,322	8	0
1867,68, ...	...	„ 22,280	0	0
		Increase Rs...	957	8, 0

Principally due to persons coming in from the Mingdoon township.

INLAND FISHERY.

166. In the amount received from inland fisheries there is an increase of Rupees 212, owing to persons giving higher prices.

RIVER FISHERY,

167. In net tax there is a decrease of Rupees 18.

REMISSIONS.

168. A sum of Rupees 17-8 Capitation tax have been recommended for remission on account of persons being put in Gaol before the tax was collected and to mistakes in the rolls.

XXVII. MYAWADDY.

169.

PADDY LAND.

1866-67,	3,545	7	9	3,157	8	10
1867-68,	3,563	11	0	3,159	12	3
Increase...	18	3	3	2	8	5

The whole of this is fallow land.

170.

GARDEN LAND.

1866-67,	195	11	1	255	14	11
1867-68,	296	1	6	256	5	4
Increase...	6	5		6	5	

On account of new garden.

171.

TOUNGYA.

1866-67, ... ..	...	...	...	Rs. 341
1867-68, ... ..	...	...	...	„ 313
Decrease...	„			28

172.

MISCELLANEOUS CULTIVATION.

1866-67,	38	6	11	22	5	0
1867-68,	25	11	11	17	11	0
Decrease	12	10	0	4	10	0

Is attributed to a few persons giving up this kind of cultivation—there was an increase of acres 3-7-4 the rates on which were one Rupee per acre and a decrease of acres 16-1-4 the rates on which were eight and twelve annas.

FRUIT TREES.

173. In the tax derived from fruit trees there is a decrease of Rupees 5-8 principally from palm trees given up.

CAPITATION TAX.

1866-67,	...	...	6,850	0	0
1867-68,	...	...	7,077	8	0
			<u>Increase Rs...277 8 0</u>		

Due to natural causes and also persons coming in from other parts of the district.

RIVER FISHERY.

174. In the net tax there is a decrease of Rupees 111 owing chiefly to fishermen carrying on this work in the Padoung township.

REMISSIONS.

175. A sum of Rupees 15 on account of Capitation tax has been recommended for remission from persons having died before the tax was collected.

XXVIII. PADOUNG.

176.

PADDY LAND.

1866-67, ...	...	25,100	3	10	32,042	7
1867-68, ...	...	24,929	12	8	31,762	8 8
			<u>Decrease Rs...170 7 2</u>			<u>279 14 9</u>

This is owing to land being remeasured and the former measurements being much in excess.

177.

GARDEN LAND.

1866-67, ...	...	1,920	8	5	2,484	12 11
1867-68, ...	...	1,965	13	2	2,540	2 7
			<u>Increase...45 4 9</u>			<u>55 5 8</u>

Due to an increase in the cultivation of betel.

178.	TOUNGYA				
1866-67,	1,268
1867-68,	1,158
					<u>Increase Rs... 110</u>

Due to persons living near the Myan-oung township clearing toungya on that side.

179. MISCELLANEOUS CULTIVATION.

1866-67,	...	...	2,807	1	6	3,871	5	8
1867-68,	...	...	2,751	5	9	3,752	10	9
			<u>Decrease Rs...55 11 9</u>			<u>118 10 11</u>		

Owing to a deficiency of rain. The river water fell much sooner than usual.

180. In the tax derived from cocoanut trees there is a decrease of Rupees 3-3 from trees having died.

181. From palm trees worked and other fruit there is an increase of Rs. 50.

182. CAPITATION TAX.

1866-67,	...	...	Rs. 40,265	0	0
1867-68,	...	...	„ 42,042	8	0
			<u>Increase Rs...1,777 8 0</u>		

Chiefly on account of persons coming in from the Mindaon township, and also other districts.

Numbers of people left this township on account of its disturbed state and are now coming back.

INLAND FISHERY.

183. In tax derived from inland fisheries there is an increase of Rupees 79 from increased price being given for the fisheries.

RIVER FISHERY.

184. In net tax there is an increase of Rs. 213 owing to fishermen coming from the Kama township.

REMISSIONS.

185. The amounts recommended for remission are on account of Capitation tax Rupees 30, and Land tax Rupees 3,548-6-10.

The reasons for remitting Capitation tax are on account of persons dying and also religious teachers who were assessed by mistake.

The amount of Land tax recommended for remission is that payable on an area of acres 2,371-9-11.

The want of rain throughout the district was the cause of failure of crops.

XXIX. SHOAY-DQUNG.

186.

PADDY LAND.

1866-67, ...	...	19,381	1	7	25,671	14	8
1867-68, ...	...	19,363	6	10	25,671	8	11
		<hr/>			<hr/>		
Decrease...		17	10	9	0	10	9

The decrease has arisen in the Mayèen cultivation—37 acres were not cultivated owing to the large amount of drift deposited by the river.

187.

GARDEN LAND.

1866-67, ...	...	1,543	0	3	2,314	8	4
1867-68, ...	...	1,502	9	7	2,253	14	4
		<hr/>			<hr/>		
Decrease...		40	6	8	60	10	0

Owing to a mistake in the previous year, when what should have been shown as Miscellaneous cultivation was shown as Garden land.

188.

TOUNGYA.

1866-67,	...	...	Rs. 161
1867-68,	...	...	" 211
			<hr/>
			Increase Rs.... 50

Owing to more people cleaning "Yas."

189.

MISCELLANEOUS CULTIVATION.

1866-67,	...	1,909 13	...	2,864 14 6
1867-68,	...	1,723 15	...	2,585 14 6
				<hr/>
Decrease...185 14				278 13 0

The decrease has been in the Nyountsayay circle where two hundred and twenty two acres were left uncultivated. This was owing to the river not rising as usual and carrying off the clearings that had been made.

FRUIT AND PALM.

190. In the tax derived from fruit trees there is an increase of Rupees 33-4 from worked palm trees, and Rupees 50-8 from other fruit trees.

191. CAPITATION TAX:

1866-67,	...	...	...	47,660 0 0
1867-68,	...	...	...	48,762 8 0
				<hr/>
Increase...				1,102 8 0

Is owing to periods of exemption granted to immigrants having expired, and two persons coming in from other districts and other parts of this district.

INLAND FISHERY.

192. In the amount derived from inland fisheries there is a decrease of Rupees 283-8 owing to a falling off in the prices given for several of the fisheries from their being unprofitable.

RIVER FISHERY.

193. There is an increase of Rupees 4 in net tax.

REMISSIONS.

194. The amounts recommended for remission are Rupees 22-8 Capitation tax, and Rupees 1,122-6 Land tax.

The remissions of Capitation tax are on account of persons put in Gaol, and having died before the tax was collected.

The Land tax was an amount payable on acres 780-0-1 and is recommended for remission from the crops failing on account of deficiency of rain. A small portion was also on account of land taken up for roads.

195. The total decrease in the area of paddy land throughout the district is area 956, the revenue payable which amounts to Rupees 1,264.

The principal decrease as already stated is owing to land abandoned in the Engma township.

The land thus given up lies near a stream which is used for bringing down teak timber.

196. From arrangements made by the Forest Department for floating down the timber, the water, when the rains are heavy overflows the banks and when the rains are light the surplus water is at once drained off into the stream. Thus the crops planted near the stream are destroyed either by an over-abundant supply of water or else by a deficiency.

197. The other part of the district where a good deal of land has been given up is in the Mendoon township. This land being near the Matoung Choung the cultivation was Mayeen.

A large portion of the banks was washed away and the water which was previously kept in by the right bank near the river made its escape.

198. The whole of the lands with the exception of that which had been granted for a term of years, and on which the period of exemption had expired, is under a five years Settlement.

199. No changes have been made in the existing rates, but it appears that some revision is necessary in the Kalathenga circle, where land is being abandoned; it is hoped that this will be done in the next cold season.

200. The area of land assessed which had been exempted for different periods amounts to acres 532-2-1, the revenue payable on which is Rs. 370-1.

201. The estimated area of land cultivated in consequence of embankments is acres 15,828-0-2.

202. In garden land there is a slight increase, and this is likely to continue as new settlers come in.

203. In toungya there is a slight decrease, and no doubt there will be as the Forest Rules are more strictly enforced.

204. It is no doubt desirable that toungya should be given up to a great extent. There is plenty of land available for paddy cultivation.

205. In Capitation tax the increase is Rupees 7,976 and the increase in the number of persons assessed 8,013.

The increase is principally due to the expiration of the period of exemption granted to immigrants. The number of tickets issued during the past year was 1,301.

206. The increase and decrease of the other items of revenue have already been noted, and there is nothing further to add.

LICENSE TAX.

207. With regard to the License tax the amount originally assessed was Rupees 15,162-4-2.

From this amount were remitted Rupees 1,541-8 on account of Capitation tax, Rupees 5,059-0-10 on account of Land assessment in lieu of Capitation tax, and Rs. 2,640-15-9 on account of persons who never should have been assessed.

208. The actual amount realized was Rupees 5,920-11-7.

209. The whole of the revenue with the exception of the amount recommended for remission was paid in by the 2nd of May.

ROADS—COMMUNICATION.

210. With regard to roads in the district the principal work has been in carrying out the roads to Tahpoon, and Rangoon from Pongday.

211. The road between Engma and Pongday is in a very bad state, from the large amount of traffic it has been much cut up.

212. The road from Prome northwards has been completed for about seven miles.

Notwithstanding the want of rain and consequent failure of crops, the price of paddy has not been very high, indeed

I do not think as high as in the previous year, Rupees 50 per 100 baskets has been the general price in the interior.

213. There being no deficiency of paddy is accounted for by large amounts having been stored from the previous year's crops, and to very much less paddy having been taken out of the district both to Rangoon and to Upper Burma.

214. The cultivation of Sessamum seed and Cotton appears to have increased owing to the good prices obtained, the latter seems to have been exported in great abundance.

GENERAL REMARKS.

215. It is much to be regretted that the Assistant Commissioner at Thayet-myo is unable to move about his district and look after revenue matters, he is obliged to depend entirely on the reports of his Myo-oke and Thoogyees.

216. Lieutenant Furlong, at P'oungday, takes a great interest in revenue work, and has done a good deal of good in stirring up the Thoogyees and keeping them to their work.

217. Mr. Richardson has been employed on Settlement ~~duty~~ and has worked well.

218. The Ahkoon-woon appears hard working but unfortunately till lately has been doing more the work of a Treasurer than that of a Revenue Officer, so that he knows but little regarding the district.

This district requires a more than ordinarily smart man to be at the head of the Revenue Office.

C. W. STREET,

Deputy Commissioner.

P R O M E,
Deputy Commissioner's Office. }

REGULAR REVENUE REPORT No. 16.

From

MAJOR A. R. McMAHON,
Deputy Commissioner of Toung-oo.

To

THE COMMISSIONER OF PEGU,

Toung-oo, 23rd May 1868.

SIR,—I have the honor to forward the Revenue Report and Annual Returns* for the district of Toung-oo for the year 1866-67.

2. The actual results have already been embodied in my Sketch Report No. 12, dated 4th instant, consequently much of the information in this report must necessarily be a repetition of what has already been submitted.

PADDY CULTIVATION.

3. In comparing the results of the past two years, the area of, and amount payable on, cultivated paddy land under the five years Settlement is assumed to be the same; the figures being acres 24,688-4 with a revenue demand of Rupees 22,676-10-3. *

4. Although it is true that in the portion of the country in which Settlement operations were carried on during the past season there was an increase in paddy cultivation of upwards of 2,000 acres, it is not convenient to include this area in a comparative statement of the two years under review, when there is no revenue demand thereon.

5. Full particulars will however be found in my Revenue Settlement Report.

* The Returns not being quite ready will be forwarded by next mail.

6. The following statement shows the area of, and revenue demand on cultivated land assessed annually for the two past years :—

1866-67, ...	2,899	3	0	2,119	14	4
1867-68, ...	2,852	2	0	2,019	11	6
Decrease...	47	1	0	100	2	10

On fallow land assessed at 2 annas an acre, the following is the result :—

1866-67, ...	499	6	0	62	6	9
1867-68, ...	555	5	0	69	6	8
Increase ..	55	15	0	6	15	11

7. The decrease in paddy cultivation subject to annual measurement is accounted for by cattle murrain which hampered the operations of cultivators very much last year.

8. The increase in fallow land follows naturally.

8½. The area and demand on land granted under Government Rules is as follows :—

1866-67, ...	Acre	406	10	0	Rs.	272	0	0
1867-68, ...	"	437	8	0	"	432	13	3

9. The total area of, and revenue demand on paddy land are as follows :—

1866-67,	...	28,086	13	0	24,858	15	4
1867-68,	...	28,095	11	0	24,765	12	5
		<hr/>			<hr/>		
Increase...		8	14	0	Decrease...		93 2 11

10. The apparent anomaly of an increase in area, and decrease in revenue demand, will be explained by glancing at the statements noted immediately above.

11. The past year has been most disastrous to paddy cultivators.

DISASTROUS FLOOD.

12. In the end of September 1867 owing to an unusual rise in the river Sittang, or Pong-loung, the whole of the low country was so deeply inundated, as to cause serious apprehensions of the probable destruction of nearly all the rice crops.

13. The waters fortunately subsided quickly in some parts of the district, and the crops were thereby saved—however, it was estimated at the time that about one-third of the entire crop was destroyed, an estimate which I found on personal inquiry to be not far from the mark.

14. In accordance with your instructions to deal leniently with the cultivators in the matter of remission, I made it my special business by visiting all the places where the crops had been destroyed, to assure all the cultivators, whether under the Settlement rules, or otherwise, that all bona fide losses from failure of crops would be generously considered. This had the desired effect of allaying the depression engendered by the calamity that had befallen the land owners, and showing them particularly that settlement people had nothing to fear as regards their eligibility for remission.

15. Rupees 7,276-3-9 or the revenue demand on acres 7,491½ have been recommended for remission in Revenue Statement No. 37. The amount is unusually large, but is I believe a fair estimate of the revenue payable on the lands damaged.

GARDEN AND ORCHARD LAND.

16. For reasons already explained under head of Paddy cultivation, the area and revenue demand on Garden land is assumed to be the same during the past two years; the figures being acres 814-3, Rupees 917-2-3.

17. There has been an increase of acres 08-11 with a demand of Rupees 52-7-6 over the previous year on Garden land, subject to annual assessment. This slight increase calls for no particular remark.

NOTE.—Exclusive of fruit trees in which there has been a decrease of 57 Rupees.

18. Gardens suffered in the great flood as well as the paddy crops, and remission to the extent of Rupees 25-11-3 has been recommended.

REVENUE SETTLEMENT.

19. The Revenue Settlement has taken firm hold in this district, and is eminently successful, as proved by the result of last season's work. 98 per cent of the land owners negotiated with and accepted leases for ten years, the exceptions to this rule proving that the system is voluntary.

20. The existing rates under the queng assessment are very moderate; consequently an increase in cultivation has resulted of $9\frac{1}{2}$ per cent, and payments of revenue demand are prompt.

NOTE.—Not nearly 7 per cent as mentioned in the Sketch Report.

21. Settlements for ten years were made with 3,136* land owners in the Myo-ma, Yeyawaddie and Bombaddie townships, 24,204 $\frac{1}{2}$ acres were leased, compared with 22,191 under the five year's settlement in the same townships.

* NOTE.—The total number of cultivators is 3,967—3,136 were paddy cultivators.

22. No Settlements were effected in which revenue was demandable in 1867-68, consequently the work of last season cannot be shown in the form prescribed in Assistant Secretary's letter No. 470-508, Revenue, dated 7th February 1868; details will however be given in my Revenue Settlement Report.

23. The following is the information required in the letter quoted; from which it will be seen that the area of Settlement lands and amount payable thereon is exactly the same in the two years under review:—

Total number of acres under cultivation in 1866-67.		Total number of acres under cultivation in 1867-68.		No. of acres on which rate of assessment was reduced and amount.		No. of acres on which rate of assessment was increased and amount.		Price of Paddy in the chief towns per 100 baskets of one masha.	
Under Lease.	Not under Lease.	Under Lease.	Not under Lease.	1866-67.	1867-68.	1866-67.	1867-68.	1866-67.	1867-68.
Acres.	Revenue.	Acres.	Revenue.	Acres.	Total amount.	Acres.	Total amount.	Acres.	Total amount.
25,502 7 0.	Rs. 23,593 12 6.	25,502 7 0.	Rs. 23,593 12 6.	2,700 2 0.	Rs. 2,463 12 2.	Nil.	Nil.	In Toung-oo 60. In district average 50.	In Toung-oo 75. In district 60.
3,898 9 0.	Rs. 3,622 9 0.	3,898 9 0.	Rs. 3,622 9 0.	Nil.	Nil.	Nil.	Nil.		

TOUNGYA.

24. The revenue demand amounted to Rupees 2,072 against Rupees 2,455 the previous year, showing a falling off of Rupees 383 under this head, but there is a corresponding increase under head "Karen Chief's Tribute," in cases where some Karen communities have agreed to pay a certain fixed sum yearly on account of Toungya and Capitation tax.

MISCELLANEOUS CULTIVATION.

25. The area of, and revenue demand on Miscellaneous cultivation are as follows:—

1866-67, ...	1,838	8	0	2,207	0	3
1867-68, ...	1,434	4	0	1,763	7	9

Showing a decrease of 403 10 3 503 8 6

26. This loss is attributable to the damage caused by the great flood. The land in which various kinds of vegetables are usually sown being the most affected, as is always the case when the rains are heavy at the end of the monsoon.

27. I shall take up seriatim the different items under head Miscellaneous cultivation.

MISCELLANEOUS CULTIVATION.

28. Cotton. Acres 138-6 against 143-8 the previous year, which calls for no remark.

2nd. Sessamum. Acres 76-7 against 69-5, showing a slight increase, owing to high market rates inducing the people to take more trouble.

3rd. Tobacco. Acres 68-10 against 55-14. This slight increase is attributable to the same cause.

4th. Sugar-cane. Acres 67 against 82-10. The falling off owing to the people in some cases preferring to cultivate paddy.

5th. Mulberry. Acres 68-4 against 93-13 the year before. The cultivation appears to fluctuate much more than it really does, owing to the Thoogyees not always taking the trouble to separate it from other heads of Miscellaneous cultivation; thus it was acres 62 in the returns for 1865-66, while probably the cultivation does not change much.

6th. Vegetables. Acres 1,016-3 against 1,393-6 the previous year—the reasons for this falling off have already been described.

FRUIT TAXES.

29. 3,223 trees were taxed against 3,453 the previous year, the revenue demand being as follows:

1866-67	Rs. 874 14 0
1867-68	780 8 0
<hr/>	
Decrease	97 9 0

30. This decrease is owing partly to trees which were taxed singly being now taxed by the area.

INLAND FISHERIES.

31. Rupees 6,411-2 were realized against 6,346-8 the previous year. The whole of the fisheries in the district were leased by me during the past rains to the neighbouring villagers for a period of five years.

NET TAX.

32. Rupees 474 were realized against 464 the previous year.

TURTLE BANKS.

33. Rupees 920 were realized against 705 the previous year.

The increase was attributable to the greater demand.

The venture was not I believe altogether successful this year, and will probably cause a reaction next year.

EXCISE.

34. For details vide Excise Report. Rupees 30,720-9-8 were realized in comparison with Rupees 25,019 the previous year, showing an increase of Rupees 5,701-9-8 due to competition for all the farms, excepting for Ganjan, and to a

larger number of Toddy licenses having been granted in the interior.

CAPITATION TAX.

35. 13,036 persons were assessed for Capitation tax compared with 13,075 the previous year, showing a falling off in the number of persons assessed of 39. The following is the revenue demand :—

1886-87,	...	Rs.	41,718
1887-88,	...	"	42,540

Increase Rs.... 822

36. The apparent anomaly of a falling off in the number of persons assessed with an increase in the amount of revenue payable is accounted for, 1st, by Burmese and Shan settlers whole period of exemption having expired and who pay Rupees 4, coming in the place of Karens hitherto paying only Rupees 2, and who now pay revenue under head "Karen Chief's Tribute," and partly to bachelors having married and becoming liable to payment of double tax.

36½. 992 exemption tickets were issued to new settlers from Burma Proper and the Shan States compared with 587 the previous year.

HOUSE TAX IN LIEU OF CAPITATION.

37. 2,064 houses or lots were assessed in lieu of Capitation tax, compared with 2,029 the previous year, showing an increase of 35 houses or lots.

38. The revenue demand amounted to Rs. 8,836-4-10 compared with Rupees 8,944-11-3 the year before, showing a decrease of Rupees 108-6-5.

39. A number of houses and lots near the redoubt having been declared by the Officer commanding Toug-oo to be within Cantonment limits, I refrained at his request from levying tax thereon, and have included the amount, viz. Rupees 574-13-8 in my statement of remissions.

INLAND CUSTOMS.

40. Vide special report on Customs.

As no duties are levied, the revenue is not affected.

FOREST REVENUE.

41. Rupees 47,343 were realized against 41,775 the year before.

The increase is owing to a greater number of logs having been extracted from the forest during the past year.

FINES AND FORFEITURES.

42. Rupees 3,268 were received compared with Rupees 3,271 the year before. The decrease Rupees 3 calls for no particular remarks.

SALE OF UNCLAIMED PROPERTY.

43. Rupees 158* were received compared with Rupees 46 the year before. Remarks are unnecessary.

FEES ON CRIMINAL PROCESSES.

44. Rupees 1,035 were received compared with Rupees 866 the year before, showing an increase of Rupees 169.

PREMIUM ON BILLS.

45. Premium on bills—nil.

* Not 146-9-9 as in Sketch Report.

STAMPS—JUDICIAL.

46. Rupees 15,509 were realized against Rupees 15,859 the year before, showing an increase of Rupees 356. The excess was derived from stamps required for a proportionately greater number of suits of lesser value. The usual heavy timber cases were fewer in number owing to an embargo being placed on the export of timber from Upper Burma, else a greater increase might have been expected.

NOTE.—This remark refers to an increase. The amounts given by the Deputy Commissioner does not include issues to Stamp Vendors.

KAREN CHIEF'S TRIBUTE.

47. Rupees 2,916-12 were realized compared with Rupees 2,285-12 the previous year, showing an increase on this item of Rupees 631. This increase is due to some Karens preferring to pay a fixed tribute for a term of years, instead of being annually assessed on their "Toungyahs" and under head Capitation.

FERRIES.

48. Rupees 1,420 were realized in comparison with Rupees 1,500 the previous year. The decrease is due to want of competition.

LOCAL FUNDS.

49. See Special Report on Local Funds—Rs. 26,221-9-10 were realized compared with Rupees 19,282-14-7 the year before.

50. The 5 per cent Cess tax having been ordered after the Settlement for five years had been entered into, has not been levied on settlement land hitherto, but, as the settlement has expired in the Myoma, Yeyawddie and Bombaddie townships, a considerable increase in this item may be expected next year.

LICENSE TAX.

51. Rupees 1,681-2-6 were realized on account of Income tax, introduced in the beginning and abolished at the close of the official year.

GRAND TOTAL OF REVENUE.

52. The grand total of revenue demand amounted to Rupees 2,17,937-6-9 compared with Rupees 1,88,994 the previous year, showing an increase of Rupees 28,943-6-9 in comparison with the previous year.

REMISSIONS.

53. The amount recommended for remission is Rupees 10,293-0-11 compared with Rupees 1,995-14-4 the previous year, showing an increase of Rupees 8,297-2-7.

NOTE.—The amounts are from Imperial Revenue only.

54. The necessity for such an increase in the remissions is chiefly owing to fortuitous circumstances, such as the great flood in September 1867, and a number of houses on which tax has hitherto been paid having been declared exempt from tax, owing to their being within Cantonment limits. These items have been noticed in the body of the report. The other items that do not call for particular remark here are detailed in Revenue Statement No. 37.

GENERAL REMARKS.

55. The year under review was particularly unfavorable for agriculture, hence the most important item of revenue, that derived from land, was seriously affected.

56. The cultivators had considerable difficulties to contend with, in that about $5\frac{1}{2}$ per cent of their working cattle died, nevertheless the high prices of rice during the previous year, combined with low taxation, stimulated them to make

greater exertions, and in my tours through the district before the harvest, I noticed that very little of the old land remained fallow, and in many cases, new lands were being cleared for cultivation.

57. The efforts of the cultivators were, however, paralyzed by the damages caused by the inundation last year, which by one fell swoop lessened their means of livelihood by one-third.

58. After they had time to look at their calamity steadily in the face, I induced the people here and there to recultivate their lands by means of irrigation, and in the Koung-yan circle, where I was able to exercise personal supervision, the plan was very successful. Two plots aggregating an area of 60 acres of rice, known as "Mayin Saba," with an average out-turn of 35 bushels to the acre, were cultivated near the village of Meelourgyoung—141 acres were so cultivated.

59. In the Pouktaw, Yaygyee and Tseeban circles, the land owners have constructed weirs, by which about 1,780 acres of rice land are irrigated, which in seasons of drought would otherwise be unprofitable.

60. The Pouktaw weir crosses a stream of considerable breadth and depth, and reflects great credit on the energy of the land-owners.

61. The Ahkoon-woon, Moung Pay, has conducted his duties entirely to my satisfaction.

I have the honor to be,

Sir,

Your most obedient Servant,

A. R. McMAHON, MAJOR,

Deputy Commissioner

No. 31.

To

THE COMMISSIONER OF PEGU,
RANGOON.

SIR,—I have the honor to forward herewith Demand Statement of Imperial Revenue for the year 1867-68, ending 31st March 1868, and to report on the several items, as compared with the previous year, as follows :—

1. JUDICIAL FINES.

1866-67,	Rs. 14,882 8 0
1867-68,	...	...	„ 11,624 12 0
			<hr/>
			Decrease Rs....2,757 8 0

This arises from the item of “Gambling fines” hitherto credited to Imperial Revenue, being transferred to Local Funds. Considering the large sum exhibited in the Municipal Account* on this account, there would otherwise have been a large increase.

2. FEES ON PROCESSES.

1866-67,	...	...	Rs. 2,274 12 0
1867-68,	...	...	„ 3,406 8 0
			<hr/>
			Increase Rs....1,181 12 0

Notwithstanding the extension of the provisions of the New Stamp Act to the Criminal Courts from May 1867, it is evident from the above, that the number of Summons cases instituted instead of diminishing has increased. The Stamp duty having in no way interfered with the love of the natives for petty litigation.

* Rupees 12,925.

3. **ESCHEATS, &c.**

1866-67, ...	Rs. 2,199 10 6
1867-68, ...	„ 3,048 4 7
<hr/>	
Increase Rs. ... 848 10 1	

The items that compose the above are receipts on account of unclaimed, confiscated property, and deposits, and other fees.

4. **EXCISE FINES.**

1866-67, ...	Rs. 1,100
1867-68, ...	„ 725
<hr/>	
Decrease Rs. ... 375	

Fines levied in Excise cases brought up by the Police unconnected with breaches of the Wholesale and Retail License Rules.

The two last items are necessarily of a fluctuating character, and the respective increase and decrease appears to require no remark.

I have the honor to be,

Sir,

Your most obedient Servant, —

A. G. DUFF, MAJOR.

Magistrate.

RANGOON,
Magistrate's Office,
The 27th April 1868. }

No. 11.

To

THE COMMISSIONER OF PEGU,

RANGOON.

Sir,—I have honor to acknowledge receipt of your Memo. No. 8, dated 15th instant, calling for a Comparative Statement of Customs Revenue for 1867-68, compared with 1866-67, with a brief report of the cause of either increase or decrease.

The reason that this has not been furnished before is that from your Circular No. 324, dated 23rd December last, I was under the impression that it would have been in time if it reached Rangoon by the 15th May. Marginally noted in the Customs revenue collected on account of import duties for the present year compared with the preceding one, by which it will be seen that there has been an increase of Rupees 1,419, caused principally by a rather larger import of wines and spirits than usual.

1866-67, ... Ra.	348 5
1867-68, ... „	1,767 5
Increase ...	1,419 0

Marginally noted are the collection on account of export duty. An increase is shown of Rupees 85,470. Here it will be necessary to note that the present year has been taken to include 12 months, while the one with which it is compared contain only eleven.

1866-67, ... Ra.	95,520
1867-68, ... „	1,80,990
Increase ... „	85,470

Then again an enhanced rate of duty has been levied during the past year. These are the causes of the increase shown. Had the old rate of duty been levied the returns

would have shown a falling off—caused by the non-arrival of vessels at the beginning of this rice season.

I have the honor to be,

Sir,

Your most obedient Servant,

GEO. F. WELLS,

Collector of Customs.

BASSEIN,
Custom's Office,
The 20th April 1868. }

No. 0115.

MEMORANDUM.

PEGU COMMISSIONER'S OFFICE,

Rangoon, the 27th August 1868.

To

THE ASSISTANT SECRETARY

TO THE CHIEF COMMISSIONER.

The undersigned has the honor to request that the undermentioned Reports may be put up with the Revenue Report No. 266, dated 20th August 1868, of the Pegu Division, for 1867-68.

Magistrate, Rangoon—No. 31, dated 27th April 1868.

Collector of Customs, Bassein—No. 11, dated 20th April 1868.

R. D. ARDAGH,

*Commissioner of Pegu,
British Burma.*

TENESSERIM DIVISION.

No. 200 of 1868-69.

From

LIEUT.-COLONEL E. M. RYAN,
*Offg. Commissioner of Tenasserim Division,
British Burma.*

To

HORACE SPEARMAN, Esq.,
*Assistant Secretary to the
Chief Commissioner, British Burma.*

DATED MAULMAIN, THE 5TH AUGUST 1868.

I HAVE the honor to forward for submission to the Chief
Commissioner the Annual Revenue Adminis-
tration Report, and Returns Nos. I. to XIV
of this Division for the past financial year 1867-68, showing
the cause of increment and decrease of the various items of
Revenue.

Regular Revenue
Report for 1867-68.

2. As the returns now submitted were compiled prior to the receipt of the Chief Commissioner's Remarks on the Sketch Revenue Report of this division for 1867-68, the Forest and Gaol proceeds, as also School Fees are included in this report; they will however be excluded in future Revenue Returns as directed.

3. Under the head of Fisheries explanation is given in advertence to the Chief Commissioner's Remarks on the Sketch Revenue Report on Fisheries. Adverting to para. 35 of the Chief Commissioner's remarks anent the Capitation tax returns, explanation is more clearly given in this report.

4. The District Revenue Reports for the year under review are forwarded, as requested in your Circular letter No.

628R of the 22nd April 1867. Their return is requested when no longer required, as the alterations made in these reports will have to be communicated to the District Officers.

5. The total amount of Imperial Revenue excluding Local Taxes in this division for the years 1866-67 and 1867-68 was as follows :—

1866-67,	...	...	17,67,209
1867-68,	...	...	19,80,461

Increase... 2,13,252.

6. The large increment of Rupees 2,13,252 is principally attributable to a great increase in the Forest, Excise, Land and Sea Customs revenues, which are commented on in this report under their proper heads.

7. The total amount collected during the year up to 31st March 1868 was Rupees 14,75,561, leaving a balance of Rupees 4,81,119 in course of collection at the close of it, exclusive of the amount recommended by District Officers for remission of Rupees 23,781. The balances on the above date in the several districts were as follows :—

Amherst, ...	...	...	4,59,324
Tavoy, ...	...	...	660
Mergui, ...	...	...	7,466
Shwé-gyeon,	...	...	13,669
			<u>Total... 4,81,119</u>

8. Of this balance of Rupees 4,81,119 a sum of Rupees 4,75,274 has been collected up to date, leaving a balance of Rupees 3,750 outstanding in the Amherst district, and Rupees 2,095 in the Shwé-gyeon district. All the revenue has been collected in the Tavoy and Mergui districts. The balances due in the Amherst and Shwé-gyeon districts are on

account of Land Revenue. The Deputy Commissioner of Amherst states that a portion of the balance uncollected in his district will probably have to be recommended for remission; he assigns, as the cause of the balance being outstanding, the remissness and incapacity of Thoogyees; some of whom he states should be pensioned.

9. The total amount of remissions recommended for the year 1867-68 in the four districts of this Division as given in Statement No. IX is Rupees 23,783. The following abstract gives the items of Revenue recommended for remission for each district—

ITEMS OF REVENUE.	AMHERST.			TAVOY.			MERGUL.			SHWE-GYEE.			TOTAL		
Land, ...	19,612	9	9	10	9	6	6	.	.	2,937	5	11	22,566	9	2
Capitation, ...	655	.	.	211	.	.	55	8	.	272	.	.	1,193	8	.
Fisheries, ..	5	.	.	10	.	.	8	.	.	.	.	.	23	.	.
Total..	20,272	9	9	231	9	6	69	8	.	3,209	5	11	23,783	1	2

10. • The remissions recommended in the Amherst district amounts to Rupees 20,272-9-9—of this sum the major portion is due to Land Revenue. Owing to the great want of rain at the latter end of the rainy season the paddy crops were greatly injured and in many places completely destroyed. Of the above amount, Rupees 51-1-3 is recommended for remission from the amount of Garden Land tax, occupied by religious buildings, and burial grounds in the town of Maulmain, having been incorrectly inserted by the Thoogyee in his Assessment Roll, and also for land washed away by the river. The remissions solicited under Capitation tax are on account of old age, infirmity, and double assessments, by Thoogyees; also on account of a defalcation of Pong Yea Boo circle Thoogyee, who absconded with Rs. 135-8. The remission for Fisheries was only Rupees 5, on account of

wrong assessment. Full particulars of the remissions are given in paras. 32, 33 and 34 of the Deputy Commissioner's Report.

11. In the Tavoy district the remissions made amounted to Rupees 231-9-6, namely Rupees 10-9-6 for Land revenue, Rupees 211 for Capitation, and Rupees 10 for Fisheries. For Land revenue the remission recommended was for 5 acres of paddy crops destroyed by inundation in the Eng Woon and Loung Lon circles. For Capitation, the cause is assigned to persons having died after the rolls were made out, and others having obtained exemption on account of sickness, old age and sundry other causes. Rupees 10 for Fisheries is required by the fisherman having his net carried in a storm whilst fishing.

12. The remissions recommended in the Mergui district are small, amounting in all to Rupees 69-8. Of this sum Rupees 6 is for Land revenue, which was remitted on account of paddy having been burnt by accident in the Panyet circle; Rupees 55-8 for Capitation tax on account of deaths, sickness, &c.; and Rupees 8 for Fisheries, owing to a fisherman being doubly assessed, having paid for his license in another circle.

13. Rupees 3,209-5-11 are recommended for remission in the Shwé-gyeen district—this is composed of two amounts, viz. Rupees 2,937-5-11 for Land, and Rupees 272 for Capitation. For Land, the remissions were made on account of 4,362 acres of paddy land having been destroyed by inundations, from which the northern portion of the district suffered most. And for Capitation tax remissions, is required in consequence of some of the people having died, or clandestinely left the district when the tax was being collected; also to the inexperience of a new Thoogyee appointed in the town of Shwé-gyeen, who entered in his Assessment Rolls many people who had either received exemption tickets, or who had previously quitted the town.

14. The following Statement shows in detail the items of Imperial revenue for 1866-67 and 1867-68, omitting fractions :—

ITEMS OF REVENUE.	DEMAND.		Increase.	Decrease.
	1866-67.	1867-68.		
Land Revenue, ...	4,97,371	5,29,588	32,217	...
Fishery Tax, ...	85,858	88,125	2,267	...
Salt Tax, ...	7,637	11,107	3,470	...
Forest Produce, ...	6,165	6,645	480	...
Capitation Tax, ...	3,05,217	3,15,903	10,686	...
Excise, (Abkaree,) ...	3,21,853	3,60,745	38,892	...
Sea Customs, ...	1,17,861	1,48,328	30,467	...
Forest Timber Revenue, ...	2,47,412	3,08,624	61,212	...
Fines and Forfeitures, ...	26,732	25,705	...	1,027
Sale of Unclaimed Property, ...	1,414	1,321	...	93
Fees on Criminal Processes	8,711	12,315	3,604	...
Premium on Bills, ...	140	70	...	70
Savings from Pay of Establishments, ...	84	96	12	...
Marine Receipts, ...	19,577	14,973	...	4,604
Postage Stamps, ...	13,494	13,860	366	...
Stamps in Civil Suit, ...	92,513	94,565	2,052	...
License Tax, ...	...	20,637	20,637	...
Miscellaneous, ...	15,170	27,854	12,684	...
Total...	17,67,209	19,80,461	2,19,046	5,794

15. From the above it will be seen that there is a net increase throughout the division of Rupees 2,13,252. The cause of increase and decrease of each item will be explained hereafter.

16. The total amount of Assessment on Land of every description for 1866-67 and 1867-68 is as follows :—

1866-67, -	...	Rs. 4,97,371
1867-68,	...	5,29,588
		<u>Increase Rs...32,217</u>

17. The causes of increase and decrease under this head will be remarked upon, for each district, in the following order :—

- 1st. Paddy Land.
- 2nd. Garden and Orchard Land
- 3rd. Miscellaneous Cultivation.
- 4th. Toungya Cultivation.

PADDY LAND.

YEARS.	AMHERST.		TAVOY.		MERGUI.		SHWE-GYEE.	
	Area of Land.	Amount of assessment.	Area of Land.	Amount of assessment.	Area of Land.	Amount of assessment.	Area of Land.	Amount of assessment.
	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
1866-67, ...	1,55,768	2,49,443	42,684	64,645	23,398	33,260	42,787	32,716
1867-68, ...	1,62,769	2,78,233	42,938	65,022	24,130	33,860	45,150	34,317
Increase...	7,021	28,790	254	377	732	600	2,363	1,101
Decrease...	...	...	...	...	...	...	...	...

18. The large increase in Amherst of Rupees 28,790 is due to the increase of cultivation, also to the higher rates of tax imposed in the Martaban Sub-division—Rupees 11,243 was realized by the former, and Rupees 17,547 by the latter. During the year of review the old rates of Rupees 2-8 an acre were reverted to, and levied on Paddy land in the Martaban Sub-division instead of Rupees 2 per acre, consequent on the report of Mr. Treacy and on the recommendation of my predecessor, Colonel Brown, who has a thorough knowledge of this district, and the tax that the various lands are capable of bearing without oppressing the people or being likely to deter increase of cultivation.

19. In the Tavoy district there was an increase of 254 acres, yielding an increase in the revenue of Rupees 377, which was caused by extended cultivation, and by more correct measurements; also to the period of exemption from tax

having expired on new lands, by fallow land being brought under cultivation, and by Garden land being converted into Paddy land at a higher rate. Full explanation is given by the Deputy Commissioner in paras. 7, 8 and 9 of his report.

20. The increase in the Mergui district is attributable chiefly to a larger extent of fallow land having been brought under cultivation.

21. The increase of acres 2,363 and the amount of tax paid thereon Rupees 1,601 in the Shwé-gyeen district, is due in a great measure to reduced rates of assessment on Paddy land, and the stimulus given to cultivation, arising from the high prices paddy obtained during the year of report.

22. Throughout the whole of this Division there was an increase in Paddy land cultivation amounting to 10,370 acres, and yielding a revenue of Rupees 31,368, which is most satisfactory.

GARDEN AND ORCHARD LAND.

YEARS.	AMHERST.		TAVOY.		MERGUI.		SHWE-GYEEN.	
	Area of Land.	Amount of assessment.	Area of Land.	Amount of assessment.	Area of Land.	Amount of assessment.	Area of Land.	Amount of assessment.
	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
1866-67, ...	20,428	47,417	9,673	19,826	6,882	14,848	6,756	3,750
1867-68, ...	21,107	49,017	9,826	20,044	7,020	15,104	5,855	5,855
Increase...	679	1,600	148	218	138	256	...	...
Decrease...	...	...	...	...	...	...	895	895

23. There was a general increase under this head throughout the Amherst district of 679 acres, giving a revenue of 1,600 Rupees—the only exception occurred in one circle, Gyne-Salween, where there was a decrease of 265 acres, caused partly by gardens being washed away, by the gradual falling of the river banks, and partly by gardens be-

ing destroyed by jungle fires, and by the soil having become unproductive, which induced the cultivators to forsake it.

24. In the Tavoy district the net increase in area shown in the above table was caused principally by extended cultivation, and to exemption lands becoming liable to tax. The increase is satisfactory; the Deputy Commissioner has dwelt at length on the increase and decrease under this head, particulars of which will be found in paras. 22 to 26 of his report.

25. The remarks made on the Tavoy district regarding the increase are applicable to the Mergui district. The Deputy Commissioner states that the greatest increase occurred the Pagottoung, Tan Nouk Lai, and Tanyet circles.

26. The decrease of acres 895 and the amount of tax Rupees 895, in the Shwé-gyeen district, is attributable chiefly to the Thoogyee of Kienyuah having overmeasured no less than 805 acres of Garden land in the Kykhto and Beeling townships. The Deputy Commissioner reports that he has since dismissed this Thoogyee, and refunded the tax to all those who had been wrongly assessed.

MISCELLANEOUS CULTIVATION.

YEARS.	AMHERST.		TAVOY.		MERGUL.		SHWE-GYEEN.*	
	Area of Land.	Amount of assessment.	Area of Land.	Amount of assessment.	Area of Land.	Amount of assessment.	Area of Land.	Amount of assessment.
	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
1866-67, ...	3,781	5,291	327	224	173	105	2,230	1,403
1867-68, ...	3,419	4,824	384	269	183	98	1,972	1,264
Increase...	...	...	57	45	10	...	...	...
Decrease...	362	467	...	...	...	7	258	139

* 27. Under this head there is an increase in two districts, and a decrease in two. The decrease in the Amherst

and Shwé-gyeen districts is accounted for, chiefly by several cultivators abandoning this mode of cultivation, which is invariably mixed up with Toungyas, and taking to the more lucrative one of Paddy.

28. The small increase in Tavoy and Mergui is not remarked on by the Deputy Commissioners as assignable to any particular cause. In Tavoy Pan-vines and Sugar-cane are the principal products of this method of cultivation; whilst in Mergui, Sessamum, Tobacco, Sugar-cane and Cotton are mixed up together. Although there has been an increase of 10 acres in the Mergui district, the revenue has decreased by Rupees 7; this is stated by the Deputy Commissioner to be caused by an increase in cultivation by Karens, who only pay 8 annas per acre.

TOUNGYA OR HILL CULTIVATION:

YEARS.	AMHERST.		TAVOY.		MERGUI.		SHWE-GYEEN.	
	Area of Land.	Amount of assessment.	Area of Land.	Amount of assessment.	Area of Land.	Amount of assessment.	Area of Land.	Amount of assessment.
	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
1866-67, ...	7,248	3,624	7,436	3,718	6,376	3,188	21,825	10,913
1867-68, ...	7,132	3,566	7,504	3,752	6,160	3,080	22,566	11,283
Increase...	...	...	68	34	...	...	740	370
Decrease...	116	58	...	...	216	108	...	...

29. The rate of tax levied under this system of cultivation is 1 Rupee for each dha throughout the division. My predecessor recommended that it should be raised to two Rupees per dah, which opinion I would endorse. This kind of cultivation is invariably carried on by the Karens, who should be induced if possible to cultivate in the plains instead of their present mode of operations.

30. The gross amount of revenue derived from this source was Rupees 21,681, showing an increase over the previous year of Rupees 238. The decrease in Mergui is caused by some of the Karens removing to the Tavoy district. They are at all times a very migratory race of people.

The Statement given below shows the area of Jungle or Waste Land granted free of tax under the Revenue Rules for periods varying from one to twelve years in 1866-67 and 1867-68:—

DISTRICTS.	Years.	Area in acres.	Increase.	Decrease.
Amherst, ... {	1866-67, ...	2,492	...	...
	1867-68, ...	1,108	...	1,084
Tavoy, ... {	1866-67, ...	161	...	...
	1867-68, ...	404	243	...
Mergui, ... {	1866-67, ...	78	..	...
	1867-68, ...	74	...	4
Shwé-gyeon, ... {	1866-67, ...	461	...	...
	1867-68, ...	319	...	142
Total... {	1866-67, ...	3,192	...	...
	1867-68, ...	2,205	...	...
Decrease...	...	987	...	...

31. Under this head there was a decrease in three districts and an increase in one. The net decrease throughout the Division amounted to acres 987, the cause of this decrease must be assigned to more new land not being required at present by the people, as the population increases so will the jungle disappear and waste lands be brought under cultivation.

31½. The sales of Waste Land during the year under review, under the rules published in the *Calcutta Gazette* of the 30th June 1863, have been as follows:—

DISTRICTS.	Rate per acre sold.	Area of land purchased.		Amount payable.		Amount collected.		Balance.	
		Acres.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Amherst, ...	...	...	...	...	...	...	...	...	...
Tavoy, ...	...	...	...	...	...	...	...	...	...
Mergui, ...	...	...	...	...	...	...	...	...	...
Shwé-gyeen,	2/8	402	9 8	1,006	8 2	100	10 5	905	13 9

32. There were no sales of Waste Land in the districts of Amherst, Tavoy and Mergui, during the year of report. In Shwé-gyeen one lot of 402 acres was sold on the 31st July 1867 to one Ebrahim for Rupees 1,006-8-2, of which sum Rupees 100-10-5 has been paid, and the balance of Rupees 905-13-9 was due at the close of the year.

32½. The following gives the area of Waste Land granted during the year under the revised rules published in the *Gazette of India* under date 30th March 1865, No. 154, at page 555:—

	Acres.	As.	P.
Amherst, ...	625	12	6
Tavoy, ...	"	"	"
Mergui, ...	"	"	"
Shwé-gyeen, ...	"	"	"
Total	625	12	6

33. Four grants of Waste Lands, amounting in all to 625 acres, were made under the revised rules to Natives of India, and one East Indian, in the Darain and Ywa-Loot circles of the Amherst district, namely one 2nd class in the Ywa-Loot circle, and 3 5th class in the Darain—of these grants, 3 consisting of 524 acres were granted free of rent for 4 years, and one of 101 acres was granted for 24 years. No others applications were made in other districts of this Division for waste land under these rules.

34. The following Statement shows the total number of Population and the area of land under cultivation in each district of this Division for the years 1866-67 and 1867-68 :—

DISTRICTS.	Years.	Total No. of population.	Total area in acres of land under cultivation.
Amherst, ... {	1866-67	2,11,496	187,225
	1867-68	2,19,538	194,447
Tavoy, ... {	1866-67	68,230	60,125
	1867-68	66,974	60,652
Mergui, ... {	1866-67	41,764	36,829
	1867-68	41,688	37,493
Shwé-gyeen, ... {	1866-67	1,23,789	73,593
	1867-68	1,26,017	75,543
Total... {	1866-67	4,45,279	357,772
	1867-68	4,54,217	368,135
Increase...	...	8,938	10,363

35. This increase is most satisfactory, fully proving that as the population increases so does the area of cultivation.

FISHERIES.

The following Statement shows the amount derived from Fisheries :—

DISTRICTS.	Years.	Amount of tax.	Increase.	Decrease.
Amherst, ... {	1866-67	14,168	...	...
	1867-68	12,665	...	1,503
Tavoy, ... {	1866-67	5,218	...	...
	1867-68	6,259	1,041	...
Mergui, ... {	1866-67	8,378	...	...
	1867-68	8,874	496	...
Shwé-gyeen, ... {	1866-67	58,094	...	...
	1867-68	60,327	2,233	...
Total... {	1866-67	85,858	...	...
	1867-68	88,125	2,267	...

36. The revenue under this head in the Amherst district is derived from three sources, namely, Lake and Pond

Fisheries, the Sea and River Net tax, and the Turtle Banks.
The following shows the increase and decrease of each :—

	Increase.	Decrease.
Land and Pond Fisheries, ...	„	2,023
Sea and River Net Tax, ...	833	„
Turtle Banks, ...	„	334
	<hr/>	<hr/>
Total...	833	2,336

From this it will be seen that there is a decrease on two heads, and an increase on one, or a net decrease of Rupees 1,503 for the whole district. The Deputy Commissioner has fully shown the cause of increase and decrease of each source by which this revenue is obtained—he attributes the decrease in revenue to the fisheries in the Martaban Sub-division having been sold for the first time in conformity with the Revenue Rules, instead of a lump sum having been paid for them, by the Myo-oke of Thatone, Moung Gon Ban, as obtained formerly. I beg to invite attention to paras. 16, 17 and 18 of his report.

37. The increase of Rupees 1,041 in the Tavoy district is derived from two sources, viz. from Net tax Rupees 360, and from Turtle Banks Rupees 681. The increase in the former is attributed to the greater use of the Hunyaw-pike-gyees, Nga Wa, Tau-dah-gyee and Tshai nets, which are a superior description of net and more profitable than the other class of nets—more licenses were also issued than the year previous. The increase of tax on Turtle Banks is caused by larger amounts being paid for the Turtle Banks, which were sold by Public Auction.

38. In Mergui the increase is small; it was realized by the Net tax, attributed by the Deputy Commissioner to a larger number of men being employed in catching shrimps during the past year. The amount of revenue received from

Turtle Banks was the same as the year before, namely Rupees 950. The Banks were leased out for three years.

39. There was an increase of Rupees 2,233 under this head in the Shwé-gyeen district, caused chiefly to higher prices being paid for the Inland Fisheries. The Deputy Commissioner states "it is curious why the inhabitants of a village should have competed against each other, especially as the fisheries were not put up to public competition." In Net tax there was a small decrease of Rupees 53, which requires no remarks.

40. The Turtle Banks alone were sold by Public Auction in the Tavoy district which caused much reckless biddings, the other Inland Fisheries were rented to the people of the villages adjacent to the fisheries. In my Sketch Report, para. 6, showing the cause of the increase in the Tavoy district, I stated "owing to larger amounts realized from the sale of the farms during the year of review"—this should be read, "owing to larger amounts realized from the sale of the Turtle Banks, &c." And again "the Deputy Commissioner of Tavoy states that there was much reckless bidding for the Fisheries, &c.," this should be read—"there was much reckless bidding for the Turtle Banks, &c."

SALT.

The amount derived from this source of revenue is given below:—

DISTRICTS.	Years.	Amount of Tax.	Increase.	Decrease.
Apherst,	1866-67	5,806	...	...
	1867-68	130	...	5,676
Tavoy,	1866-67	1,831	...	...
	1867-68	2,421	590	...
Mergui,	1866-67	...	...	...
	1867-68	...	...	...
Shwé-gyeen,	1866-67	...	...	...
	1867-68	8,556	8,556	...
Total...	1866-67	7,637	...	...
	1867-68	11,107	3,470	...

41. The decrease in Amherst, and the increase in Shwé-gyeen, are both assignable to the same cause, that is, the manufacture of Salt is carried on during the months of March, April and May of each year, and accordingly the Assessment Rolls are made up so late in the year, that the revenue derived in one year is transferred to that of another. If the manufacturing season of the year of report in the Amherst district is compared with the season of 1866-67, the return would show an actual increase in revenue of Rupees 5,233, but under the present system the revenue of the year of report will be credited to the present year 1868-69. The Deputy Commissioner attributes the cause of the large increase during the last season, "to the very high price Salt obtained last year which has no doubt given an impetus to the manufacture this year."

42. The increase in Tavoy of Rupees 590 was effected by the high prices obtained during 1866-67, which induced more people to manufacture Salt.

43. In the Mergai district this article of consumption is not manufactured.

FOREST PRODUCE.

The revenue under this head for the past two years was as follows :—

DISTRICTS.	Years.	Amount of Tax.	Increase.	Decrease.
Amherst, ...	1866-67	359	...	...
	1867-68	438	79	...
Tavoy, ...	1866-67	2,600	...	...
	1867-68	3,690	1,090	...
Mergui, ...	1866-67	1,776	...	...
	1867-68	1,027	...	749
Shwé-gyeen, ...	1866-67	1,430	...	...
	1867-68	1,500	70	...
Total...	1866-67	6,165	...	...
	1867-68	6,645	480	...

44. The small increase in Amherst of Rupees 79, and in Shwé-gyeen of Rupees 70, was derived from the collection of Bees Wax and Honey. The revenue obtained from the tax on Wood Oil trees in the Shwé-gyeen district was the same as the year previous, namely Rupees 150.

45. Edible Bird's Nests is the only source from which this revenue is obtained in the Tavoy district. Owing to the very profitable sales made by the farmer during the last 3 years, he was induced to pay a larger sum for the renewal of his lease for another three years, hence the increase of Rupees 1,080.

46. In the Mergui district there is a decrease in the revenue derived from the Bird's Nests farm. Of late these nests have been much stolen from the islands by Malays and Siamese "quasi" pirates, this has tended in a great measure to depreciate the value of these farms. The rent obtained from the Farmer has decreased by less than half what it obtained in former years; the farm is now let for three years at Rupees 901 per annum, whereas it formerly obtained Rupees 2,000 per year.

CAPITATION TAX.

The following Statement shows the number of tax payers and the sums received in each district for the years 1866-67 and 1867-68 :—

DISTRICTS.	Years.	Number of tax payers.	Amount of tax.	Increase.	Decrease.
Amherst, ...	1866-67	28,946	1,21,133	...	...
	1867-68	37,475	1,57,340	36,207	...
Tavoy, ...	1866-67	12,912	42,461	...	...
	1867-68	13,211	43,412	951	...
Mergui, ...	1866-67	9,101	22,861	...	...
	1867-68	9,268	23,500	639	...
Shwé-gyeen, ...	1866-67	34,367	1,18,762	...	...
	1867-68	28,007	91,651	...	27,111
Total...	1866-67	85,326	3,05,217	...	...
	1867-68	87,961	3,15,803	10,686	...

47. Under this head there is a net increase throughout the Division of 2,635 tax payers, and Rupees 10,686 in tax. This increase was due to larger immigration, and to other natural causes.

48. The large increase in Amherst and the nominal decrease in Shwé-gyeen was principally caused by the Martaban Sub-division having been made over from the Shwé-gyeen to the Amherst district in October 1866. The collections of revenue in that Sub-division for 1866-67 amounted to Rupees 39,071—out of this sum Rupees 30,053-8 was shown in the returns of the Shwé-gyeen district, and the balance Rupees 9,017-8 included in the returns of the Amherst district. For 1867-68 the whole of the Capitation tax of the Martaban Sub-division is included in the demand of the Amherst district.

EXCISE.

The amount of revenue derived from Excise, or Abkaree, in this Division, is detailed as follows :—

DISTRICTS.	Years.	Amount of revenue.	Increase.	Decrease.
Amherst, ...	1866-67	2,67,817	...	...
	1867-68	3,18,481	50,664	...
Tavoy, ...	1866-67	10,377	...	...
	1867-68	14,229	3,852	...
Mergui, ...	1866-67	36,810	...	...
	1867-68	24,365	...	12,425
Shwé-gyeen, ...	1866-67	6,849	...	...
	1867-68	3,650	...	3,199
Total...	1866-67	3,21,853	...	...
	1867-68	3,60,745	38,892	...

49. From the above table it will be seen that the revenue derived under this source amounted to Rupees 3,60,745, giving an increase of Rupees 38,892 over the previous year. This sum is exclusive of the receipts from the Wholesale, Retail and Tavern Licenses, which are credited to the Maulmain Municipal Fund. The charges of Opium are also excluded.

50. The increase in the Amherst district is due principally to higher prices being obtained for the lease of the Arrack, Opium and Ganjah farms, and to District Taree licenses, and net profit on sale of Opium having considerably increased.

51. There was an increase of Rs. 3,852 in the Tavoy district, which is also due to higher rents being paid for the Arrack and Opium farms, and larger profits derived from the sale of Opium.

52. The large decrease in Mergui was the result of the farmer having lost heavily the previous year, the farm consequently depreciated in value, and fetched a lower price.

53. The decrease in Shwé-gyeen is owing to the Martaban Distillery, and the Phagat and Martaban Toddy licenses being included in the Amherst returns—as stated in the Sketch Administration Report.

SEA CUSTOMS.

The amount collected in this item of revenue is as follows :—

DISTRICTS.	Years.	Amount collected.	Increase.	Decrease.
Moulmein, ...	1866-67	93,410	...	...
" " " " " " " "	1867-68	1,20,510	27,100	...
Tavoy, ...	1866-67	20,969	...	...
" " " " " " " "	1867-68	22,830	1,861	...
Mergui, ...	1866-67	3,489	...	...
" " " " " " " "	1867-68	4,988	1,506	...
Shwé-gyeen, ...	1866-67	...	...	...
" " " " " " " "	1867-68	...	...	...
Total...	1866-67	1,17,861	...	...
" " " " " " " "	1867-68	1,48,328	30,467	...

54. Under this head the revenue increased by Rs. 30,467 when compared with the previous year, which was caused by the enhanced rate of Export duty levied on grain, by

a larger importation of Piece Goods, and spirituous liquors being more largely imported from the Straits to Tavoy.

FOREST, TIMBER REVENUE, &C.

The amount realized under this head of revenue for the past two years is as follows :—

DISTRICTS.	Years.	Amount realized.	Increase.	Decrease.
Amherst, ...	1866-67	2,43,443	...	...
	1867-68	3,08,291	64,848	...
Shwé-gyeen, ...	1866-67	3,969	...	...
	1867-68	333	...	3,636
Total...	1866-67	2,47,412	...	...
	1867-68	3,08,624	61,212	...

55. The figures under this head for the year of report has been furnished by the Forest Department, the cause of increase and decrease no doubt has been explained by the Conservator of Forests in his report, it has not been submitted to this Office. The table above shows a net increase of Rupees 61,212.

JUDICIAL RECEIPTS.

The following Statement shows the amounts collected under headings Fines and Forfeitures, Unclaimed Property Sold, and Fees on Criminal Processes :—

DISTRICTS.	Years.	FINES AND FORFEITURES.			UNCLAIMED PROPERTY SOLD.			FEES ON CRIMINAL PROCESSES.		
		Amount collected.	Increase.	Decrease.	Amount collected.	Increase.	Decrease.	Amount collected.	Increase.	Decrease.
Amherst, ...	1866-67	16,219	...	...	1,321	...	...	7,230	...	...
	1867-68	17,144	925	...	1,128	...	193	9,890	2,660	...
Tavoy, ...	1866-67	5,114	...	...	93	...	...	349	...	...
	1867-68	1,783	...	3,332	193	100	...	433	84	...
Mergui, ...	1866-67	2,020	...	...	...	...	...	622	...	...
	1867-68	2,611	591	...	...	...	...	846	224	...
Shwé-gyeen, ...	1866-67	3,379	...	...	...	...	...	510	...	...
	1867-68	4,168	789	...	...	...	...	1,149	636	...
Total...	1866-67	26,732	...	...	1,414	...	...	8,711	...	...
	1867-68	25,705	...	1,027	1,321	...	93	12,315	3,604	...

56. Under this head there is an increase in two items in the Amherst district (including Maulmain,) and a decrease in one—namely Fines and Forfeitures, increased by Rupees 925—and Fees on Criminal Processes by Rupees 2,660. Unclaimed Property sold decreased by Rupees 193. No explanation is given by the Deputy Commissioner. These items fluctuate every year.

57. In the Tavoy district, Fines and Forfeitures decreased by Rupees 3,332, fines in cases of Gambling have recently been credited under Act III of 1867 to the Municipal Fund of the town in which it is levied. There was a small increase in Unclaimed Property sold, and Fees on Criminal Processes, which call for no remarks.

58. In Mergui and Shwé-gyeen there was an increase both in Fines and Forfeitures and Fees on Criminal Processes, not attributable to any particular cause—the receipts vary yearly, according to the number of persons punished, and the fines inflicted on them.

PREMIUM ON BILLS AND SAVINGS FROM PAY OF ESTABLISHMENTS.

The Statement given below shows the total amount derived from each district for the past two years:—

DISTRICTS.	Years.	PREMIUM ON BILLS.			SAVINGS FROM PAY OF ESTABLISHMENT.		
		Amount.	Increase.	Decrease.	Amount.	Increase.	Decrease.
Amherst.	1866-67	2	...	...	...	...	...
	1867-68	...	...	2	...	...	...
Tavoy, ...	1866-67	23	...	...	...	...	...
	1867-68	...	...	23	...	...	...
Mergui, ...	1866-67	83	...	...	...	...	...
	1867-68	70	...	13	...	...	...
Shwé-gyeen	1866-67	32	...	...	84	...	...
	1867-68	...	...	32	96	12	...
Total...	1866-67	140	...	...	84	...	...
	1867-68	70	...	70	96	12	...

59. Owing to the discontinuance of Privilege Remittance Transfer Receipts and the introduction of the Money Order system, no Premium on Bills was received in the districts of Amherst, Tavoy and Shwé-gyeen during the year of review. In Mergui Rupees 70 was realized from this source, being 13 Rupees less when compared with the receipts of the previous year. There was a total decrease throughout the Division of Rupees 70.

60. Under Savings from Pay of Establishment there was a receipt of Rupees 96 during the year, which exceeded the receipts of the previous year by Rupees 12. No savings were effected in other districts of this Division—the system has been done away with.

MARINE RECEIPTS.

The amount collected under this item of revenue was as follows:—

DISTRICTS.	Years.	Amount.	Increase.	Decrease.
Amherst, ...	1866-67	19,105	...	...
	1867-68	14,438	...	4,667
Tavoy, ...	1866-67	...	...	...
	1867-68	...	...	...
Mergui, ...	1866-67	472	...	...
	1867-68	535	63	...
Shwé-gyeen, ...	1866-67	...	...	...
	1867-68	...	...	...
Total...	1866-67	19,577	...	...
	1867-68	14,973	63	4,604

61. Of this item of revenue there was a decrease of Rupees 4,667 in Maulmain, caused by less Coal and condemned Stores being sold when compared with the preceding year.

62. The slight increase in Mergui was perhaps owing to the receipts of 1867-68 being for 12 months against those for 11 months the year before. No other cause can be assigned.

63. There were no receipts in Tavoy during the past year.

POSTAGE STAMPS.

Under this head the amount collected for each district was as follows :—

DISTRICTS.			Years.	Amount.	Increase.	Decrease.
Amherst,	...	...	1866-67	12,370	...	...
			1867-68	12,720	350	...
Tavoy,	...	...	1866-67	277	...	...
			1867-68	239	...	38
Mergui,	...	...	1866-67	203	...	...
			1867-68	194	...	9
Shwé-gyeen,	...	...	1866-67	644	...	...
			1867-68	707	63	...
Total...			1866-67	13,494	...	...
			1867-68	13,860	366	...

64. The total collections made from the sale of Postage Stamps amounted to Rupees 13,860, this sum when compared with the receipts of 1866-67 shows a net increase of Rupees 366—the cause of increase was given in the Administration Report.

STAMPS.

65. There was a decrease in Amherst of Rupees 3,451 under this head. The Deputy Commissioner states, "the decrease however has taken place entirely in the value of Stamps sold for commercial purposes, and for use in the Recorder's Court of the Town of Maulmain." He states further "that in the Stamps used for suits in the Commission Courts, there has been an actual increase."

STAMPS IN CIVIL SUITS, &c.

The amount realized in this item of revenue for the past two years is given below :—

DISTRICTS.	Years.	Amount.	Increase.	Decrease.
Amherst, ...	1866-67	77,340	...	...
	1867-68	73,889	...	3,451
Tavoy, ...	1866-67	4,933	...	...
	1867-68	6,550	1,617	...
Mergui, ...	1866-67	5,562	...	...
	1867-68	5,162	...	400
Shwé-gyeen, ...	1866-67	4,678	...	...
	1867-68	8,964	4,286	...
Total...	1866-67	92,513	...	...
	1867-68	94,565	2,052	...

66. The increase in Tavoy and Shwé-gyeen was chiefly caused by the revision of the Stamp Act, combined with the increased value of Civil Suits instituted. The large increase of Rupees 4,286 in the Shwé-gyeen district, was nearly equivalent to the demand of the year preceeding the year of report.

67. The Deputy Commissioner of Mergui attributes the slight falling off of Rupees 400 to the working of Schedule B. of Act XXVI of 1867, he states that during the first 6 months the Act increased the revenue in Stamps, but during the remainder of the year, it caused the revenue to fall off to some extent.

LICENSE TAX.

This tax was introduced from 1st May 1867, the amount received for each district was as follows :—

DISTRICTS.	Years.	Amount.
Amherst, ...	1867-68	18,729
Tavoy, ...	1867-68	538
Mergui, ...	1867-68	339
Shwé-gyeen, ...	1867-68	731
Total...	1867-68	20,637

68. No comparison can be drawn of this item of revenue, as it was only introduced during the year of report. Of

Rupees 18,729 collected in the Amherst district, Rs. 18,327 was raised in the town of Maulmain, the balance was collected in the townships of Amherst, Thatone, Yea and Kuddoe. The expences attendant on the collection of this tax amounted to Rupees 360.

69. In Tavoy the receipts were Rupees 538, of which Rupees 340 was levied on the salaries of Government servants, and the balance Rupees 198 from private individuals.

70. The receipts in the Mergui district amounted to Rupees 639, Rupees 480 of which was realized from Government servants, and Rupees 159 from private persons.

71. Rupees 731 was collected in the Shwé-gyeen district—no mention is made by the District Officer of how much was realized from Government servants, and how much from private parties.

MISCELLANEOUS.

This heading of revenue comprises several items of receipts, such as "Jail Manufactures," "Schooling Fees," sale of Book, &c., and other petty items. The amount collected for each district was as follows :—

DISTRICTS.	Years.	Amount of Tax.	Increase.	Decrease.
Amherst,	1866-67	10,434	...	...
	1867-68	20,302	9,868	...
Tavoy,	1866-67	1,513	...	...
	1867-68	609	...	909
Mergui,	1866-67	1,502	...	...
	1867-68	1,187	...	315
Shwé-gyeen,	1866-67	1,716	...	...
	1867-68	5,756	4,040	...
Total...	1866-67	15,170	...	...
	1867-68	27,854	12,684	...

72. Under this source of revenue the receipts amounted to Rupees 27,854—that of the year previous were Rupees 15,170—there was thus an increase of Rupees 12,684. These items fluctuate every year, consequently no special remarks can be made on them. Jail Manufactures in Amherst increased by Rupees 5,046. Increases in other items were trifling.

LOCAL TAXES.

73. The following shows the total amount of Local taxes comparatively for 1866-67 and 1867-68, omitting fractions :—

1866-67,	...	...	...	Rs. 1,37,859
1867-68,	...	...	...	„ 1,60,004

Increase...22,145

74. The receipts in each district were as follows :—

YEARS.	AMHERST.	TAYOY.	MERQUI.	SHWE-GYEEN.	Total.
	Rupees.	Rupees.	Rupees.	Rupees.	
1866-67,	97,465	11,267	8,833	20,294	1,37,859
1867-68,	1,14,093	12,807	9,799	23,305	1,60,004
Increase...	16,628	1,540	966	3,011	22,145
Decrease...	...	...	...	...	...

75. With the exception of the amounts realized from the sale of Town Lands, and Amherst District Cattle Market, there was a general increase throughout the Division of Rupees 22,145.

76. The Statement given below shows the amount of increase and decrease under each Local Fund for the past two years :—

ITEM OF LOCAL TAXES.	Year.	AMHERST.	TAVOY.	MERGUL.	SHWEGYEN.	Total.
Port Fund, ...	1866-67,...	29,587	...	...	...	29,587
	1867-68,...	34,342	...	...	...	34,342
	Increase...	4,755	...	...	...	4,755
Municipal Fund, ...	1866-67,...	44,558	4,171	2,939	3,053	54,919
	1867-68,...	48,970	4,463	3,407	4,949	61,789
	Increase...	4,214	292	468	1,896	6,780
Bazaar Fund, ...	1866-67,...	733	2,606	2,963	11,655	17,957
	1867-68,...	6,442	3,494	3,382	12,595	25,913
	Increase...	5,709	888	419	940	7,956
Ferries, ...	1866-67,...	1,210	...	...	...	1,210
	1867-68,...	1,210	170	...	...	1,380
	Increase...	...	170	...	...	170
Sale of Town Lands, ...	1866-67,...	3,077	11	27	92	3,207
	1867-68,...	1,381	116	8	109	1,614
	Increase...	...	105	...	17	...
	Decrease...	1,696	...	19	...	1,593
5 per cent Cess Fund, ...	1866-67,...	15,676	4,479	2,904	5,494	28,553
	1867-68,...	20,438	4,531	3,002	5,652	33,623
	Increase...	4,762	52	98	158	5,070
Cattle Market Fund, ...	1866-67,...	1,216	...	...	...	1,216
	1867-68,...	100	...	...	...	100
	Decrease...	1,116	...	...	...	1,116
Road Fund, ...	1866-67,...	1,210	...	...	...	1,210
	1867-68,...	1,210	...	...	...	1,210
	Increase...	...	...	...	...	...
Miscellaneous, ...	1866-67,...	...	...	...	...	...
	1867-68,...	...	33	...	...	33
	Increase...	...	33	...	...	33
Total...	1866-67,...	97,465	11,267	8,833	20,294	1,37,859
	1867-68,...	1,14,093	12,807	9,799	23,305	1,60,004
	Increase...	16,628	1,540	966	3,011	22,145

77. The cause of increase and decrease of each item has already been explained at length in my Sketch Revenue Administration Report. The figures differ *much* from those shown in the accounts rendered by the Accountant General, and submitted to you with my report on Local Funds for the year 1867-68.

78. The following is a list of the Officers who have served in the Revenue Administration of this Division during the past financial year 1867-68 :—

AMHERST DISTRICT.

DEPUTY COMMISSIONERS.

Captain C. W. Street, from 1st April to 14th May, 1867.

Lieut.-Colonel G. Faithfull, from 15th May to 9th December 1867.

Captain H. A. Browne, from 10th December 1867 to 31st March 1868,

ASSISTANT COMMISSIONERS.

Mr. G. E. Barr, throughout the year.

Mr. C. J. F. S. Forbes, throughout the year,

Mr. A. Hough, from 16th August to 29th November 1867.

EXTRA ASSISTANT COMMISSIONER.

Moung Byaw, from January to 31st March 1868.

TAVOY DISTRICT.

DEPUTY COMMISSIONERS.

Mr. J. K. Macrae, from 1st April to 19th May 1867.

Major C. G. H. Coote, from 20th May to 16th December 1867.

Lieut.-Colonel G. Faithfull, from 17th December 1867 to 31st March 1868.

MERGUI DISTRICT.

DEPUTY COMMISSIONER.

Mr. T. Shepherd, throughout the year.

SHWE-GYEEN DISTRICT.

DEPUTY COMMISSIONERS.

Mr. D. F. Lonsdale, from 1st April to 2nd May 1867.

Lieut. G. A. Strover, from 3rd May 1867 to 6th January 1868.

Mr. C. J. F. S. Forbes, from 7th January to 6th February 1868.

Captain C. E. Watson, from 7th February to 31st March 1869.

ASSISTANT COMMISSIONERS.

Mr. H. Buckle, from 31st August 1867 to 31st March 1868.

Mr. A. Hough, from 11th December 1867 to 31st March 1868.

EXTRA ASSISTANT COMMISSIONER.

Moung Byaw, from 1st April to 10th December 1867.

79. Having held charge of this Division for 2 months only of the Official year of report, I feel somewhat diffident in expressing my opinion of the manner the Officers subordinate to me have conducted their revenue duties. Several Officers have also been transferred to other Divisions during the year of report. Captain Broynne of Amherst district has a thorough knowledge of his revenue work and has given me full satisfaction. Of his two assistants, Mr. Forbes alone has been employed on District Revenue work—I consider him a most promising Revenue Officer.

80. Lieut.-Colonel Faithfull, Deputy Commissioner of Tavoy, has given me satisfaction, as also has Mr. Shepherd, in charge of the Mergui district, and I have every reason to be satisfied with Captain Watson, the Deputy Commissioner of Shwé-gyeen—he reports favorably of his assistants, Mr. Hough and Mr. Buckle.

REVENUE SETTLEMENT OPERATIONS.

81. During this year the first attempt has been made to introduce Land Settlements into this Division—the Tables A. and B. appended hereto show the results that have been

obtained, they are not so complete as I would wish to see them. Further information will be called for from the District Officers, and revised tables will be sent. The Statement prescribed by your letter No. 470-508 Revenue, dated 7th February last, is also submitted.

82. The total number of acres leased out during the working season amounts to 109,797—these leases take effect from the commencement of the official year 1868-69, so it may be said that no settlements were effected in the year 1867-68, though the preliminary steps were taken in that year to induce the people to avail themselves of the settlements offered them—the terms of the settlements are most advantageous to the people, and I consider that very fair success has attended the District Officers in their persevering endeavors to persuade the cultivators to accept them. In some districts settlements have been accepted more readily than in others, but in the whole Division they have been received with more or less suspicion by the people, and it has been a hard battle with the District Officers to convince even those who have now received their leases that the Government did not intend in some insidious manner (by the introduction of settlements) to increase their land tax.

83. In the district of Mergui which is the smallest of this Division, most progress, comparatively speaking, has been made; out of 22 circles, 15 comprising 12,569 acres have taken settlements for 5 years, leaving 7 circles not yet under settlement, the land of which circles comprises Garden and Toungya—the latter description of land is barred from settlement by the Revenue Settlement Circular. In another year the Deputy Commissioner states he expects “all active men will be glad to avail themselves of settlements.” The Deputy Commissioner of this district has in no instance recommended any revision of the rates of assessment. I con-

sider Mr. Shepherd's work on the Revenue Settlement satisfactory.

84. Proceeding Northwards the next district to Mergui is Tavoy. Lieut.-Colonel Faithfull the Deputy Commissioner of this district, states that the lease system meets with general acceptance, but curiously adds that "the scarcity of waste lands no doubt operates in favor of the lease system here, binding the cultivators to their present holdings." This reasoning I consider quite converse to the actual fact, as one of the greatest advantages derived by the people in the present settlements is the privilege afforded to those who accept them of cultivating any quantity of waste land adjacent to their present holdings free of rent for a term of years; if released for 5 years the waste land brought under cultivation will be leased on the expiration of former leases and at 2-3rds the rate of assessment fixed on the remaining land; if a 10 years lease only half will be charged on the newly cultivated land on another lease being granted. Out of 53,148 acres of land that may be leased in this district the Deputy Commissioner has granted leases for 14,743 acres, which is favorable. I infer that there are no revision of rates recommended by the Tavoy Deputy Commissioner—the rates having been reduced not long ago by my predecessor Colonel Brown.

85. The next district I have to remark on, is Amherst, the largest and most fertile district of this division. In this district there are 187,315 acres of land under cultivation and which may be leased under the Revenue Settlement Rules, Toung-ya being excluded from settlements under those rules. During the present year 71,236 acres have been leased in this district; the Deputy Commissioner of Amherst has reported most voluminously on the settlement work performed by him, and has also forwarded maps of the circles in which he has effected settlements. His report embraces many subjects, to enter into a detail of each would be giving a mere repetition

of what has been so fully stated by the Deputy Commissioner ; he has also forwarded with his report several statements showing the effect of the measures proposed by him. In page 341 he gives a recapitulation of the recommendations for which he requests sanction. This Officer has recommended considerable alteration in the rates of assessment.

86. The six townships visited by the Deputy Commissioner and his Assistant, Mr. Forbes, comprise 502 cultivated and 87 uncultivated kwengs—of these he recommends that 207 of the cultivated kwengs containing 49,438 acres of cultivation the rates should be reduced as shown in his table No. 1, and that the rate on 19 kwengs containing 5,919 acres of cultivation should be increased, and proposes to allow the rates on 276 kwengs containing 58,438 acres of cultivation to remain, as at present assessed—the effect of the measures proposed by Captain Browne would be a net loss to the Government revenue of 19,075 Rupees on the existing area of cultivation, the reduction is so considerable that I cannot in this report, and without more mature consideration of the whole subject, give my opinion in favor of the measures proposed by Captain Browne, who writes “ this has been thought necessary, not because the present rates are grinding ones, but in accordance with the now universally acknowledged fact that clearly low rates are required to stimulate cultivation in a country like this ”—nor can I recommend that any steps be taken to reduce rates so extensively, until the settlement work of next year has been reported on, as it is possible during the next working season Captain Browne may consider it desirable to recommend a further reduction in the rates on other townships, and until it is known what is the total amount so recommended for remission, and the actual loss the Government would sustain thereby is brought plainly to light, I would refrain from expressing definitively what my views on the subject may be.

87. There have been several changes in the rates of assessment on land in the Martaban Sub-division, and nothing in my idea more unsettles the people than constantly changing the rate of their assessment; this should not be too hastily or superficially done, whether it is an increase or decrease that is determined upon, as in the former case the cultivators of the soil may be weighted too heavily and thus be deterred from increasing their cultivation; in the other Government would unnecessarily incur a loss—doubtless there are some kwengs in the Amherst district where a reduction of the rates may be considered, and in others an increased rate might with fairness be imposed. I would therefore propose that at present, until the whole district has been visited by Captain Browne and he has reported on the entire district regarding the rates, that no steps be taken to disturb the present rate of assessments. If it was the object of Government to effect settlements without counting the costs thereof, nothing would be more easily accomplished than offering a reduced rate to persons availing themselves thereof.

88. In one portion of the Amherst district great difficulty has been experienced by Mr. Forbes in effecting settlements, I allude to the Thatone township. It is known to the Chief Commissioner the impracticable nature of the people residing in this township, which is composed of Shans and Tounghoos, who, much influenced by a former Myo-oke, Goung Ban, who was their leader in every way, and it is surmised that he was not favorably disposed to settlements. Reviewing the whole settlement of this district, I consider that the work performed is satisfactory, and next year greater results will be obtained. Captain Browne appears to have given this subject great attention, which is self-evident by his report.

89. The last district of this Division I have to remark upon is Shwé-gyeen; in this district out of 52,977 acres

11,249 have been leased; settlements having been effected in four townships. In this district as in the others the same difficulty appears to have obtained in convincing the people that the settlement system was most advantageous to their interest, notwithstanding the explanation given them by the District Officer, they still looked with suspicion on this new measure. The Burmese like other Natives of India, are averse to changes, especially when taxation is the subject, and the more anxiety Officers showed to induce the people to take leases, the more cause of suspicion it became to the people. Captain Watson reports that the system having now fairly commenced, that complete success will follow, and that most of the people of his district will take leases next year. On the subject of revision of rates this Officer writes thus, "had an attempt been made to raise a single rate not one lease would have been taken, on the other hand it would have been inexpedient to have made any reductions, as the assessments were readjusted by the Chief Commissioner personally 4 years ago, and placed at extremely low figures, so much so, that it will probably be found desirable to raise them again in a few years time." The leases granted in this district were for five years. In the townships of Sittoung and Beeling there are numerous Karens, who as yet seem much opposed to leases of their land—considering the difficulties Captain Watson had to contend with, he has performed a fair amount of settlement work. Throughout this division the kweng lease system does not appear in favor with the people—individual leases being preferred.

90. In conclusion, I would add that I see no great difficulty in introducing the settlements throughout this Division, when those now most opposed to leases begin to understand the great benefit derived therefrom, they will be only too glad to avail themselves of the like privilege, the result of

which will be a gain to the people, and ultimately a large increase to the revenue.

91. The Settlement Reports from the District Officers are also submitted in original, their return is requested when no longer required.

I have the honor to be,

Sir,

Your most obedient Servant,

E. M. RYAN, LIEUT.-COLONEL,

Offg. Commissioner, Ten. Dn.

of British Burma.

A.
Statement showing the Area of Cultivation of all kinds in 1867-68, exclusion of Toungya, and Area of Land leased and unleased, with the total amount of tax leviable on each, in the four districts of the Tenasserim Division of British Burma.

Districts.	Total area of Cultivation exclusive of Toungya in 1867-68, as per Revenue Return No. I.				Total Amount of Land Tax.				Total are of Land leased.			Total Land unleased. Acres.	Tax upon Land unleased. Ra.	
	Paddy. Acres.	Garden. Acres.	Miscellaneous. Acres.	Total. Acres.	Paddy. Acres.	Garden. Acres.	Miscellaneous. Acres.	Total. Acres.	Paddy. Acres.	Garden. Acres.	Miscellaneous. Acres.			
Ambert,	162,789	21,167	3,419	187,315	3,32,074	66,035	5,026	175	71,236	1,33,394	116,079	1,98,680		Settlements were only effected in 6 Townships.
Tavoy,	42,938	9,826	384	53,148	85,335	12,693	2,050	...	14,743	...	38,405	...		Settlements were made in 12 Circles of 1 Township. The Deputy Commissioner has not given the Tax upon the Land leased. The area of Land leased is obtained from the 21st para of his Regular Revenue Report.
Mergui,	24,130	7,020	183	31,333	49,062	...	...	...	12,509	20,594	18,764	28,468		Settlements were made in 15 Circles only. The Deputy Commissioner has not detailed the description of Land leased by him.
Shwé-gyeen,	45,150	5,855	1,972	52,977	41,436	11,154	95	...	11,249	8,763	41,728	32,673		Settlements were only effected in 4 Townships.
Total...	275,007	43,808	5,958	324,773	5,07,907	...	...	...	109,797	...	214,976	...		

B.

Statement showing the number of years, the Area of Cultivation of all kinds, excluding Toungya, have been leased in the Tenasserim Division of British Burma.

DISTRICTS.	AREA OF LAND LEASED.				NUMBER OF YEARS LAND LEASED.									
	Paddy. Acres.	Garden. Acres.	Miscel- laneous. Acres.	Total Acres.	PADDY.			GARDEN.			MISCELLANEOUS.			
					3 years. Acres.	5 years. Acres.	10 years. Acres.	3 years. Acres.	5 years. Acres.	10 years. Acres.	3 years. Acres.	5 years. Acres.	10 years. Acres.	
Amherst,	66,035	5,526	175	71,236	8	64,190	1,837	...	4,703	323	...	...	175	...
Taroy,	12,693	2,050	...	14,743	...	12,693	...	...	2,050	...	...	...	...	...
Mergui,	...	...	...	*12,569	...	...	...	...	...	...	...	...	...	...
Shwé-gyeen,	11,154	95	...	11,249	...	11,154	...	...	95	...	...	...	...	...
Total...	...	...	...	109,797	...	...	...	...	...	...	...	...	...	...

* Leased out for 5 years. Detail not given by Deputy Commissioner, information will be called for and revised statement submitted hereafter.

Statement of all Land Leased and Unleased in the districts of Tenasserim Division, for the years 1866-67 and 1867-68.

DISTRICTS.	Total number of Acres under Cultivation in 1866-67.				Total number of Acres under Cultivation in 1867-68.				Number of Acres on which rate of Assessment was increased and Amount.				Price of Paddy in the Chief Towns per 100 Baskets of one Bushel.			
	Under Lease.		Not under Lease.		Under Lease.		Not under Lease.		1866-67.		1867-68.		1866-67.		1867-68.	
	Acres.	Revenue. Rs.	Acres.	Revenue. Rs.	Acres.	Revenue. Rs.	Acres.	Revenue. Rs.	Acres.	Total Amount. Rs.	Acres.	Total Amount. Rs.	Acres.	Total Amount. Rs.	Acres.	Total Amount. Rs.
Amherst,	187,225	3,05,775	...	...	194,447	3,35,640	...	...	...	...	...	...	60 to 80	50 to 60
Tavoy,	60,125	88,413	...	...	60,632	89,087	...	...	...	...	...	...	60	40
Mergui,	36,829	51,401	...	...	37,493	52,142	...	...	...	...	...	...	52	40
Shwé-gyeen,	73,593	51,782	...	...	75,343	52,719	...	...	...	...	...	...	50	50
Total...	357,772	4,97,371	...	...	368,135	5,29,588	...	...	...	...	...	...	...	...

N. B.—Toungya cultivation and Fallow lands included.

REPORT

ON THE ADMINISTRATION OF THE AMHERST DISTRICT, FOR THE YEAR 1867-68.

1. The year for which this Report is submitted as compared with other years cannot be considered to have been a prosperous one. In the chief town of the district there was a great decrease of trade, and some decrease of population, and in many parts of the district there was very extensive destruction of crops by drought, rendering necessary considerable remissions of Land revenue.

2. In comparing the revenue of the last two years, two circumstances must be noted which render the returns not altogether similar as regards the time during which and the area over which the revenue was collected.

The first is that the year 1866-67 was a year of eleven months only, viz. from the 1st May 1866 to the 31st March 1867, whilst the year now under report, viz. 1867-68 was one of twelve months, from the 1st April 1867 to the 31st March 1868. This however makes no difference in the chief items of Revenue Demand, viz. the Land and Capitation tax, as these taxes are not assessed during the month of April, the month which was deficient in 1866-67. The second circumstance is that the Sub-division of Martaban having been made over from the Shwé-gyeen to this district in the month of October 1866, a portion of the Capitation tax of that Sub-division for 1866-67 amounting to Rupees 30,053-8 was shown in the Returns of the Shwé-gyeen district, and the balance or Rupees 9,017-8 in those of this district for 1867-68, of course, the whole of the Capitation tax of that Sub-division is included in the demand of this district.

TOTAL REVENUE DEMAND.

3. Notwithstanding the unfavorable circumstances mentioned in para. 1, the effect of which will be felt more during the next year than in that now under report, the subjoined Statement of Imperial Revenue Demand shows a satisfactory increase during the last year :—

	For 1866-67.	For 1867-68.	Increase.	Decrease.
	Rupees.	Rupees.	Rupees.	Rupees.
Land, ...	3,05,775	3,35,640	29,865	...
Fisheries, ...	14,108	12,665	...	1,503
Salt, ...	5,806	130	...	5,676
Forest Produce, &c., ...	359	438	79	...
Capitation, ...	1,21,133	1,57,340	36,207	...
Customs, Excise, &c., ...	7,48,691	9,02,228	1,53,537	...
Total Rupees...	11,95,932	14,08,441	2,19,688	7,179

There was therefore a net increase of Rupees 2,12,509, arising chiefly from the increase in Customs and Excise.

LAND REVENUE.

DIFFERENT ITEMS OF LAND REVENUE.

4. The increase of Imperial Land Revenue as will be seen from the above Statement amounts to Rupees 29,865, upwards of two-thirds of which however will be swallowed up by the remissions granted on account of destruction of crops. The amount of revenue derived from the different kinds of cultivation will be seen from the following table :—

DESCRIPTION OF CULTIVATION.	1866-67.	1867-68.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Paddy, ...	2,49,443	2,78,233	28,790	...
Garden and Orchards, ...	47,117	49,017	1,600	...
Miscellaneous, ...	5,291	4,824	...	467
Toungya or Hill clearings, ...	3,624	3,566	...	58
Total..	3,05,775	3,35,640	30,890	525

INCREASE OF RATES.

5. The great increase therefore has been in Paddy cultivation. Out of this increase of Rupees 28,790 Rupees 11,243 only is due to increase of cultivation. Rupees 17,547 being due to increased rates of tax. In the Martaban Sub-division enhanced rates of tax were this year imposed upon most of the Paddy producing kwengs. Previous to 1862 the most general rate of tax on Paddy land in Martaban was Rupees 2-8. In that year the Chief Commissioner directed that Rupees 2 should be the highest rate imposed in that Sub-division. This was followed by a very large increase of cultivation. During the year now under report the old rates of tax were again imposed. No satisfactory explanation of this can be given in this report, as the proposition for the increase of the rates did not emanate from this office. They were imposed by orders from the Commissioner, issued without reference to this office.

The Martaban Sub-division has been traversed this year by the Deputy and Assistant Commissioners whilst engaged in Settlement operations, and the question of the rates on Paddy land will be fully reported on in the Settlement Report.

The enhanced rates were levied on 45,848 acres of Paddy cultivation.

The new rates were not communicated to the cultivators till after the ploughing season was over—or some of the lands would probably have been abandoned. This year the holders of 4,541 acres on which enhanced rates have been palced have thrown up their land in the Martaban township alone.

COMPARATIVE STATEMENT OF PADDY LAND.

6. The following Table will show the increase or decrease in the area of Cultivated Paddy Land taxed both at the full rate of tax and at the fallow rate of two annas an acre in each township in the district:—

	1866-67.		1867-68.		INCREASE.		DECREASE.	
	Full Rate. Acres.	Fallow Rate. Acres.	Full Rate. Acres.	Fallow Rate. Acres.	Full Rate. Acres.	Fallow Rate. Acres.	Full Rate. Acres.	Fallow Rate. Acres.
Zeah, ...	24,878	3,548	26,066	3,277	1,188	...	...	273
Beeloogyoon, ...	20,094	2,316	30,613	1,932	1,519	...	...	384
Gyne-Salween, ...	11,684	1,791	11,626	2,134	...	343	58	...
Gyne-Attaran, ...	9,791	1,569	9,822	1,881	31	312	...	...
Ye Lamaing, ...	10,350	1,662	10,248	1,814	...	152	102	...
Salween Hluicway, ...	6,929	13	6,919	...	...	...	10	13
Houndraw, ...	2,856	43	2,518	656	...	613	338	...
Wagroo, ...	3,199	135	3,219	132	20	...	...	3
Suburbs of Maulmain, ...	1,073	269	1,048	289	...	20	25	...
Martaban, ...	33,845	882	35,918	2,150	2,073	1,268	...	...
Thatone, ...	7,502	3	8,261	7	759	4	...	...
Ipagat, ...	2,333	3	2,255	4	...	1	78	...
Total...	143,534	12,234	148,513	14,276	5,590	2,713	611	671

There has therefore been a total net increase of 4,979 acres of land paying tax at the full rates as cultivated land, an increase of $3\frac{1}{2}$ per cent on the whole, but there has also been an increase of 2,012 acres in the area of land paying tax at the fallow rate of two annas an acre.

The amount of land left fallow is, it will be seen, just about ten per cent of the whole cultivated area. It varies considerably however in the different townships. The proportion is highest in the Houndraw township and the suburbs of Maulmain, where more than one acre in four is fallow. In Gyne-Attaran one acre in five is fallow. In Beeloogyoon only one acre in 14 is fallow, while in Thatone not one acre in one thousand is fallow.

The proportion varies still more considerably in the different circles. In some circles more than half of the whole

tax paying area is fallow, whilst in others where culturable land is of no value owing to its abundance, cultivators prefer abandoning their exhausted field to paying even two annas an acre for them.

RATES ON PADDY LAND.

7. The present rates upon cultivated Paddy land in this district vary from Rupees 5 to eight annas.

The following is a comparative Statement of the numbers of acres paying tax at each different rate during the last two years:—

RATE.					1866-67.	1867-68.
					Acres.	Acres.
Rupees	5	0	...	...	15	19
"	2	8	...	...	...	26,814
"	2	4	...	...	...	16,406
"	2	0	...	...	85,633	51,779
"	1	12	...	...	4,310	...
"	1	8	...	...	31,955	32,621
"	1	4	...	...	5,025	4,582
"	1	0	...	...	12,880	11,929
"	0	12	...	...	255	313
"	0	8	...	...	3,464	4,050
Total...					143,537	148,513

The rate of Rupees 2-8 and Rupees 2-4 are now rates imposed this year in the Martaban Sub-division, already remarked upon in para. 5th.

PRICE OF PADDY AND AMOUNT EXPORTED.

8. Owing to the small amount of Paddy exported from Maulmain during the past year, the price of Paddy has been lower than for many years past. The average Bazaar price in Maulmain during the last season was Rupees 50. In some parts of the district it was as low as Rupees 35. The

following is a Statement of the quantity and value of Rice and Paddy exported from Maulmain during the last three years:—

Y E A R.				Quantity.	Value.
				Tons	Rupees.
1865-66,	...	...	...	23,670	10,30,529
1866-67,	...	...	...	26,546	12,20,213
1867-68,	...	...	...	23,376	10,12,489

The low rate at which Paddy has this year been sold will probably have an unfavourable effect on the cultivation of 1868-69.

GARDEN AND ORCHARD CULTIVATION.

9, The following Statement shows the area of land under Garden and Orchard cultivation in each township during the last two years:—

TOWNSHIP.	1866-67.	1867-68.	Increase.	Decrease.
	Acres.	Acres.	Acres.	Acres.
Zeah,	4,728	5,124	396	...
Beeloogyoon,	3,749	3,887	138	...
Gyno-Attaran,	2,437	2,638	201	...
Gyne-Salween,	5,042	4,777	...	265
Yea Lamyne,	528	532	4	...
Salween Hlinebway,	100	119	19	...
Houndraw,	280	248	18	...
Wagroo,	533	568	35	...
Suburbs of Maulmain,	660	677	17	...
Martaban,	1,720	1,806	86	...
Thatone,	299	352	53	...
Phagat,	402	379	...	23
Total...	20,428	21,407	967	288

The increase therefore has been general throughout the district, the only exception of any moment being the town-

ship of Gyfe-Salween. The decrease in this township is caused partly by gardens being carried away by erosion of the river bank, partly by gardens being destroyed by jungle fires, and partly by the exhaustion of the soil which led to abandonment by the owners.

MISCELLANEOUS CULTIVATION.

10. Below is a comparative Statement of the area of land under Miscellaneous cultivation during the last two years :—

TOWNSHIP.	1866-67. Acres.	1867-68. Acres.	Increase. Acres.	Decrease. Acres.
Zeah, ...	64	30	...	34
Beeloogyoon, ...	29	68	39	...
Gyno-Salween, ...	826	709	...	117
Gyne-Attaran, ...	309	271	...	38
Yea Lamyne, ...	16	21	5	...
Salween Hlinekway, ...	306	309	3	...
Houndraw, ...	3	...	...	3
Wagroo, ...	984	962	...	22
Martaban, ...	149	144	...	5
Thatone, ...	68	75	7	...
Phagat, ...	1,027	794	...	233
Suburbs of Maulmain, ...	4	36	36	...
Total...	3,781	3,419	90	452

In this method of cultivation therefore there has been a considerable decrease of 10½ per cent caused chiefly by cultivators taking to Paddy cultivation instead. It is probable also that the rates on this mode of cultivation require revision. This can be satisfactorily done only by the Deputy Commissioner or Assistant Commissioner travelling through the country and noting localities where alteration of rate appears to be advisable. This has been done this year in those townships which have been traversed for the purpose of carrying on Revenue Settlement operations, and the result will be embodied in the Revenue Settlement Report.

The following table shows the increase or decrease of area at different rates:—

RATE OF TAX.			1866-67. Area.	1867-68. Area.	Increase.	Decrease.
			Acres.	Acres.	Acres.	Acres.
Rupees 2	8	...	758	738	...	20
"	2 0	...	23	1	...	22
"	1 8	...	194	218	24	...
"	1 4	...	828	746	...	82
"	1 0	...	1,978	1,716	...	262
Total...			3,781	3,419	24	386

MISCELLANEOUS PRODUCTS.

11. The only products which seem to require remark in this district are Cotton, Tobacco, Sessamum and Sugar-cane. Cotton has never been extensively cultivated in this district, not even subsequent to the great rise which took place in the price of Indian Cotton in consequence of the American war. Now but little more than is required for home consumption is produced. In 1866-67 the area under Cotton cultivation was 831 acres. In 1867-68 it fell to 771 acres. The production of Tobacco is insignificant, and this year has fallen off entirely, the area under this mode of cultivation assessed separately being under one acre. In 1866-67 there were 29 acres—small quantities of the plant however are raised in gardens mixed up with other products. These are shown in the Returns under the head of "mixed products." Imported Tobacco in most parts of the district can be purchased at a less cost than it can be grown here for.

Sessamum cultivation has been entirely abandoned as unprofitable, though small quantities are raised in gardens with other products.

SUGAR-CANE CULTIVATION.

12. The following is a comparative Statement of the area under Sugar-cane cultivation in the different townships of this district where the cultivation exists, and the rate of tax per acre in each township :—

			1866-67. Acres.	1867-68. Acres.	Increase. Acres.	Decrease. Acres.
Boeloogyoon, ...	2	8	43	40	...	3
Zeah, ...	2	8	4	4	...	...
Gyne-Attaran, ...	2	8	63	63	...	...
Gyne-Salween, ...	2	8	...	10	10	...
Salween Hlinebway, ...	2	8	5	6	1	...
Wagroo, ...	1	...	943	922	...	21
Yea Lamaing, ...	2	8	2	6	4	...
Hpagat, ...	1	...	3	4	1	...
Martaban, ...	2	...	17	...	...	17
Total...	...	...	1,080	1,053	16	41

This is a very profitable mode of cultivation. Below is a Statement of the quantity and value of "Kyandagah" or raw sugar and of sugar canes which passed through the port of Maulmain during the past year :—

	KYANDAGAH OR COARSE SUGAR.		RAW SUGAR-CANES.	
	Quantity. Viss.	Value. Rs.	Quantity. Viss.	Value. Rs.
Exported by Sea, ...	150,610	19,423	187,766	5,396
Sent Inland, ...	69,680	7,876	23,900	669
Total...	217,290	27,299	211,666	6,065

The total value of the produce therefore which passed through the port was Rupees 33,367. The value of exported produce per acre therefore amounted to Rupees 31-8. Some remarks on the 1 Rupee rate in the Wagroo township will be offered in the Revenue Settlement Report.

TOUNGYA TAX.

13. The Toungya tax has been levied for the last two years at the rate of 1 Rupee for each *tha* used in the cultivation, not as formerly according to the area cultivated.

The following is a Statement of the amount levied during the last two years in each township:—

	1866-67. No. of Cultivators and Rupees.	1867-68. No. of Cultivators and Rupees.	Increase.	Decrease.
Zeah, ...	113	106	...	7
Beeloogyoon, ...	136	123	...	13
Gyne-Salween, ...	86	96	10	...
Gyne-Attaran, ...	997	898	...	99
Yea Lamaing, ...	362	392	30	...
Salween Hlinebway, ...	548	574	26	...
Houndraw, ...	541	517	...	24
Wagroo, ...	68	56	...	12
Martaban, ...	96	76	...	20
Thatone, ...	567	92	...	475
Phagat, ...	110	636	526	...
Total...	3,624	3,566	592	650

The slight decrease in this wasteful mode of cultivation is not to be regretted.

GRANTS OF LAND.

14. Four grants of land amounting altogether to 625 acres have been granted during the past year in this district under the Rules published 30th March 1865. This makes a total of 625 acres granted up to the present time under the above rules in this district. Of the grants made this year, three comprising 524 acres were made to Natives of India, and one of 101 acres to an East Indian. The periods of rent free tenure were as follows:—

524 acres rent free for 4 years.

101 do. do. 24 do.

The area of land granted under the Revenue Rules of the Province during the past year was 1,408 acres. Of this amount, 1,086 acres were granted from the Deputy Commissioner's Office, and 322 acres by the Thoogyees.

The number of years for which this land was granted rent free were as follows :—

Rent free for one year 104 acres

Do. two 242 „

Do. three 166 „

Do. four 109 „

Do. five 285 „

Do. six 84 „

Do. seven 129 „

Do. eight 269 „

Do. ten 10 „

Do. twelve 10 „

Total...1,408 acres.

The amount of land granted rent free in former years which was brought under assessment this year on account of expiration of the rent free tenure was 1,016 acres. The time during which this land had been rent free was as follows :—

Rent free for one year, acres 60 5 7

Do. two do. 51 15 6

Do. three do. 9 10 1

Do. four do. 65 5 1

Do. six do. 670 12 8

Do. ten do. 167 1 11

Total...1,016 2 10

FISHERIES.

SOURCES OF FISHERY REVENUE.

15. The Fishery Revenue of this District is derived from three sources—the Lake and Pond Fisheries, the Sea and River Net Tax, and the Turtle Banks.

The following is a Comparative Statement of the amounts derived from each of these sources during the past two years :—

	1866-67.	1867-68.	Increase.	Decrease.
	Rupees.	Rupees.	Rupees.	Rupees.
Lake and Pond Fisheries, ...	6,965	4,942	...	2,023
Sea and River Net Tax, ...	3,775	4,608	833	...
Turtle Banks, ...	3,428	3,115	...	313
Total..	14,168	12,665	833	2,336

LAKE AND POND FISHERIES.

16. The following is a Statement of the amount derived from the Pond Fisheries, i. e., fisheries which are farmed out during the last two years :—

TOWNSHIP.	1866-67.	1867-68.	Increase.	Decrease.
	Rupees.	Rupees.	Rupees.	Rupees.
Martaban, ...	2,705	715	...	1,990
Thatone, ...	3,090	2,992	...	8
Phagat, ...	1,260	1,235	...	25
Total..	6,965	4,942	...	2,023

These fisheries are all situated in the Martaban Sub-division. They were disposed of last year by Capt. Forbes, Assistant Commissioner, in charge of the Sub-division. From his report it appears that last year the fisheries were sold for the first time in conformity with the provisions of the Revenue Rules. In Thatone up to last year, the Myo-okes had been allowed to pay a lump sum to Government yearly, and squeeze what he could out of the people to recompense himself. He and all his family, who are numerous and influential, throw every obstacle they could in the way of the Assistant Commissioner when introducing the new system, and the people were rather afraid to take the fisheries as they thought they would still have to pay something to

the Myo-oka. In the Martaban township the fisheries had never been sold before last year, in conformity with the Revenue Rules. A general fish tax was levied from the whole population. The amount to be paid by each circle was fixed and the amount was raised by the people among themselves. The incidence of the tax amounted to about Rupees 1 per family. This was paid for the right of catching fish in their own paddy fields or anywhere in the circle. This year the real fisheries only as defined in the Revenue Rules were sold—which caused a decrease of revenue of Rupees 2,023.

NET TAX.

17. The following is a Statement of the increase or decrease in Sea and River Net Tax in each township :—

TOWNSHIP.	1866-67.	1867-68.	Increase.	Decrease.
	Rupees.	Rupees.	Rupees.	Rupees.
Beeloogyoon, ...	377 8	731 0	353 8	...
Zeah, ...	322 8	291 8	...	31
Gyne-Attaran, ...	872 0	438 0	...	38
Gyne-Salween, ...	15 0	268 0	253 0	...
Salween Hlinebway, ...	50 0	...	...	50
Wagroo, ...	351 8	398 0	46 8	...
Yea Lamyne, ...	302 0	453 0	151 0	...
Martaban, ...	586 0	282 0	...	304
Phagat, ...	...	8 0	8 0	...
Suburbs of Maulmain, ...	899 0	1,689 0	790 0	...
Total...	3,775 8	4,608 8	1,602 0	769

The kinds of nets which are chiefly used on the "Dhameng" traps used in tidal creeks and rivers, which pay tax at the rate of eight annas each. Of these, there are 2,719 yielding Rupees 1,374. The "Letpandaw Paik" of which there are 261 yielding at Rupees 5 each Rupees 1,305. The "Hmway-paik-gale" of each Rupees 740.

The Hmyaw-paik-gyes yielding at Rupees 25 each Rupees 450.

TURTLE BANKS.

18. The following is a Statement of the increase or decrease in the Turtle Bank Fishery in each of the townships where it is collected :—

TOWNSHIP.	1866-67.	1867-68.	Increase.	Decrease.
	Rupees.	Rupees.	Rupees.	Rupees.
Beeloogyoon, ...	325	260	...	65
Gyne-Attaran, ...	230	235	5	...
Salween Hlinebway, ...	610	810	200	...
Houndraw, ...	260	300	40	...
Wagroo, ...	210	260	50	...
Yea Lamaing, ...	293	300	7	...
Phagat, ...	1,500	950	...	550
Total...	3,428	3,115	302	615

The decrease in Phagat is caused by the banks in 1866-67 having been sold by auction to a bidder who offered much more than their real value.

SALT.

19. The Returns show an almost total falling off of the amount derived from the Salt Excise Duty, the amounts being as follows :—

1866-67, ...	Rupees 5,806
1867-68, ...	„ 130
Decrease Rupees 5,676	

With regard to this item of revenue however, in consequence of its assessment being made about the time of the end of one and the commencement of another official year, the returns are a fallacious guide to the real state of things. Instead of the Salt Excise Duty having shown a decrease during the last Salt season, i. e. during the months of March, April and May 1868 as compared with March, April and May 1867, the amount has been nearly doubled.

The following is a Statement of the collections during the last two Salt producing seasons, i. e. during March, April and May 1867, and March, April and May 1868, in the different Salt producing townships:—

TOWNSHIP.	Season of 1867.	Season of 1868.	Increase.	Decrease.
	Rupces.	Rupces.	Rupces.	Rupces.
Beeloogyoon,	2,873	5,049	2,176	...
Zeah,	42	87	45	...
Wagron,	1,948	3,742	1,794	...
Yea,	379	993	614	...
Martaban,	270	816	546	...
Thatone,	422	480	58	...
Total...	5,936	11,169	5,233	...

The very high rate at which Salt was sold last year has no doubt given an impetus to the manufacture this year.

The Bazaar price of Salt in 1866-67 was from Rs. 100 to Rupces 80—now it is selling at Rupces 35 to Rupces 30. The market probably is glutted, which will have a depressing effect on the manufacture next year.

IMPORTS AND EXPORTS OF SALT.

20. The following is an Comparative Statement of the amount of Salt exported and imported from and to the port of Maulmain during the past two years:—

Y E A R.	Imported by Sea.	Exported by Sea.
	Maunds.	Maunds.
1866-67,	3,642	23,077
1867-68,	845	9,853
Total..	2,797	13,224

Under the authority of the Secretary to the Chief Commissioner's letter No. 895, dated 9th March 1863, the Deputy Commissioner issues passes for Salt brought from the interior

of the district into Maulmain. The following is the amount of Salt for which such passes were given during the past two years :—

1866-67,	...	14,03,950	Viss,
1867-68,	...	10,09,100	"
Decrease...3,64,850 Viss.			

FOREST PRODUCE.

21. Forest Produce is an insignificant item of revenue derived from fees for Licenses issued to collect Bees Wax and Honey in some of the forests of the district. The following is a Comparative Statement of the amount obtained during the last two years :—

TOWNSHIP.	1866-67.		1867-68.		Increase.	Decrease.
	No. of Li- cense.	Rupces.	No. of Li- cense.	Rupces.		
Beeloogyoon, ...	1	20	1	20	...	...
Gyne-Attaran, ...	1	70	1	75	5	...
Salween Illinbway, ...	1	70	1	150	80	...
Houndraw, ...	1	40	1	45	5	...
Wagroo, ...	1	11	1	10	2	...
Yea Lamyne, ...	1	13	1	15	2	...
Mataban, ...	1	25	1	20	...	5
Thatone, ...	1	100	1	85	...	15
Phagat, ...	1	10	1	15	5	...
Total...	...	350	...	438	88	20

CAPITATION TAX.

22. The amount derived from the Capitation tax has increased from Rupees 1,21,133 in 1866-67 to Rupees 1,57,340 in 1867-68, an increase of Rupees 36,207. Of this amount Rupees 33,068 is due to the annexation of the Mar-
taban Sub-division to this district. As already stated in para.
2, in 1866-67 the sum of Rupees 9,017-8 out of the total of

Rupees 39,071 paid by the Martaban Sub-division was shown in the Returns of this district, the balance of Rupees 30,053-8 being paid into the Shwé-gyén Treasury. The following Statement will show the increase or decrease of this tax in each township:—

TOWNSHIP.	1866-67.	1867-68.	Increase.	Decrease.
	Rupees.	Rupees.	Rupees.	Rupees.
Beeloogyoon, ...	19,215	20,128	913	...
Zeah, ...	21,755	22,410	655	...
Gyne-Attaran, ...	15,853	16,113	260	...
Gyne-Salween, ...	23,610	23,772	162	...
Salween Hinebway, ...	9,315	9,416	101	...
Houndraw, ...	5,873	6,125	252	...
Wagroo, ...	7,190	7,640	450	...
Yea Lamaing, ...	9,305	9,650	345	...
Martaban, ...	6,480	23,600	17,120	...
Thatone, ...	1,277	11,905	10,628	...
Phagat, ...	1,260	6,581	5,321	...
Total...	1,21,133	1,57,340	36,207	...

The three last townships are those forming the Martaban Sub-division. Exclusive of those townships the total amount of Capitation tax during the last two years was—

1866-67, ...	Rupees 1,12,116
1867-68, ...	„ 1,15,254
Increase Rupees 3,138	

showing an increase of 2½ per cent.

CLASSES OF CAPITATION TAX PAYERS.

23. The following is a Comparative Statement of the different classes of Capitation tax payers:—

	NUMBERS.		1866-67.	1867-68.	Increase.	Decrease.
	1866-67.	1867-68.	Rupees.	Rupees.	Rupees.	Rupees.
Married men @ 5/ ...	19,772	25,962	98,860	1,29,810	30,950	...
Do. @ 2/ ...	695	1,215	1,390	2,430	1,040	...
Widowers @ 2/8 ...	1,723	1,983	4,307	4,957	650	...
Do. @ 1/ ...	74	112	74	112	38	...
Bachelors @ 2/8 ...	6,547	7,885	16,367	19,713	3,346	...
Do. @ 1/ ...	135	318	135	318	183	...
Total...	28,946	37,475	1,21,133	1,57,340	36,207	...

EXEMPTION TICKETS TO IMMIGRANTS.

24. During the last year 183 exemption tickets have been given to immigrants arriving from foreign countries. The year before 384 were given:

MISCELLANEOUS.

TOTAL MISCELLANEOUS REVENUE.

25. The total amount of Miscellaneous Revenue during the last two years was as follows:—

1866-67,	...	...	Rupees...	7,48,691
1867-68,	...	...	„	9,02,223
				<hr/>
				Increase Rupees...1,53,537
				<hr/>

Of the items making up the above amounts the following are under the supervision of this Office and can be reported on. 1 Excise, 5 Fines and forfeitures, (part) 6, Unclaimed Property sold, (part) 7, Fees on Criminal Processes, (part) 15 Stamps, 16 License tax. The remainder are not collected through this Office and no information can be given regarding them.

EXCISE.

26. The total amount of Excise revenue shows a considerable increase during the past year, the last time probably that it will do so for some time to come:—

1866-67,	...	...	Rupees...	2,67,817
1867-68,	...	...	„	3,18,481
				<hr/>
				Increase Rupees...50,664
				<hr/>

Out of the total amount Rupees 3,09,701 is realized in the town of Maulmain and Rupees 8,780 only within the district beyond the town of Maulmain. The population of Maulmain being about 65,566, the Excise revenue realized amounts to Rupees 4-13 per head.

The Arrack Farm in the town of Maulmain sold at an increase of Rupees 35,530 over the previous year, the amounts being as per margin.

Arrack Farm.

1866-67, Rs. 97,000
1867-68, „ 1,32,530

This was due to extraordinary competition amongst the Chinamen of the town, the only class who ever bid for this farm. It is believed that the price given for 1867-68 was much more than the farm is worth, and that the Farmer lost considerably by it. The Farmer was obliged to purchase his Spirits at the Maulmain or Martaban Distilleries at Rupees 2 per gallon.

The Opium Farm sold at an increase of Rupees 5,400. This also was due to increased competition among the Chinese.

Opium Farm.

1866-67, Rs. 55,000
1867-68, „ 60,400

There was an increase also of Rupees 11,055 in the profits derived from the sale of Opium to the Farmer. In 1866-67 the Farmer took 66 chests containing 99 maunds of Opium of the total value of Rupees 95,040, the price per chest being Rupees 1,440, and the net profit on each chest Rupees 1,005. In that year no particular quantity was fixed on as the yearly supply. The Farmer took as much as he required.

Profit from sale of
Opium.

1866-67, Rs. 66,330
1867-68, „ 77,385

In 1867-68 seven chests a month was fixed on as the amount which the Farmer was bound to take within the year. The price of this was Rupees 1,10,880, and the net profit Rupees 77,385. This amount of Opium was found to be more than was necessary to meet the requirements of the place. The Farmer took it unwillingly and at the end of the official year had a considerable surplus remaining.

In the Maulmain Tareo Farm, there was a slight decrease of Rupees 400. This farm is not much sought for. It is held generally by a

Tareo Farm.

1866-67, Rs. 22,500
1867-68, „ 22,100

Native of Madras. The supply of Toddy is limited and the profits therefore are uncertain. The establishment of the District Toddy Vendors likewise tends to diminish the supply.

Town Ganjah Farm. The Town Ganjah Farm shows a small increase of Rupees 250.

1866-67, Ra. 3,350	
1867-68, „ 3,600	

Distilleries.

1866-67, Ra. 17,500
1867-68, „ 13,666

There were two Distilleries in the district, one at Maulmain for Arrack and Shamshoo, and one at Martaban for Rum.

The Maulmain Distillery paid in 1866-67, Rs. 10,000
do. in 1867-68, „ 9,166

The Martaban Distillery paid in 1866-67, „ 7,500
do. in 1867-68, „ 4,500

The Distillery proved an unprofitable concern, and the amount of the License fee was reduced by orders of the Chief Commissioner.

District Taree License.

1866-67, Rs. 6,137
1867-68, „ 8,780

The District Toddy Licenses give an increased Revenue of Rupees 2,643. People are encouraged to take these Licenses as much as possible wherever there are Toddy producing trees.

Fines & Forfeitures.

1866-67, Rs. 6,922
1867-68, „ 8,110

27. In the district only (exclusive of the town of Maulmain) Fines and Forfeitures show an increase of Rupees 1,188.

Unclaimed Property sold.

1866-67, Rs. 599
1867-68, „ 986

28. The proceeds of the sale of Unclaimed Property in the district (exclusive of the town of Maulmain) have increased by Rupees 387.

Fees on Criminal Processes.

1866-67, Rs. 175
1867-68, „ 164

29. The fees on Criminal Processes are insignificant, and show a slight decrease of Rupees 21.

30. The amount realized by the sale of Stamps has fallen off to the extent of Rupees 8,451. The decrease however has taken place entirely in the value of Stamps sold for commercial purposes and for use in the Recorder's Court of the Town of Maulmain. In the Stamps used for Suits in the Commission Courts there has been not only no decrease but an actual increase.

The value of Stamps sold in the Town of Maulmain during the past two years was as follows :—

1866-67,	...	...	Rupees... 72,425
1867-68,	...	...	" 67,320
			<hr/> Decrease Rupees.. 5,105 <hr/>

While the value of Stamps sold outside of Maulmain town for use chiefly in the Myo-okes Courts was as follows :—

1866-67,	...	...	Rupees 4,915
1867-68,	...	...	" 6,560
			<hr/> Increase Rupees... 1,654 <hr/>

This increase is due to the enhancement of the Stamp Duties under the new Stamp Act XXVI of 1867.

31. The License tax raised under Acts XXI and XXIX of 1867 yielded the somewhat insignificant sum of Rupees 18,729, out of which Rupees 18,327 was raised in the town of Maulmain. The balance of Rupees 402 was raised in the four towns of Amherst, Thatone, Kadoe and Yea.

The expenses incurred on account of the collection of this tax amounted to Rupees 360.

REMISSIONS.

32. The Returns show a very large increase in the amount of Imperial Revenue Demand which has to be recommended for remission. The totals for the last two years were as follows :—

1866-67,	...	Rupees	1,179
1867-68,	...	"	20,272
Increase Rupees...			19,093

ON LAND REVENUE.

33. The great bulk of this is in the Land tax and is rendered necessary by the destruction of crops which (as has already been stated in para. 1) was caused by want of rain at the latter end of the rainy season. The rain stopped just as the crops were coming into ear, and the consequence was the fields yielded nothing but straw.

The number of acres of Paddy Land on which remission is recommended and the amounts of such remissions are as follows :—

TOWNSHIP.	Acres.			Rupees.		
Beeloogyoon, ...	114	11	5	229	6	10
Zeah, ...	2,315	10	11	4,405	10	6
Gyne-Attaran, ...	254	1	6	381	2	4
Gyne-Salween, ...	217	4	8	273	12	1
Salween Hlinepway, ...	80	2	...	80	9	3
Wagtoo, ...	219	8	5	322	4	7
Yea Lamyne, ...	643	8	8	966	13	7
Suburbs of Maulmain, ...	8	15	7	13	7	6
Martaban, ...	4,538	2	5	10,870	...	10
Thatone, ...	805	10	10	1,950	5	9
Phagat, ...	60	15	3	60	15	3
Total...	9,258	11	8	19,561	8	6

These figures however do not nearly represent the entire amount of damage done to crops this year by drought. The Myo-okes of the districts hitherto have been very remiss in attending to applications for remission on account of destruc-

tion of crops. Instead of acting at once under Section 10 of the Revenue Rules, they generally tried to stave off enquiry by referring the applicant to the Deputy Commissioner. It was only after stringent orders had been sent to the Myo-okes this year to attend to such applications at once that the cultivators obtained relief. When in Zeah in March, the Deputy Commissioner received numerous applications for remission, which had to be rejected as being too late. The reason the applicants gave for not applying earlier was that their applications to the Myo-oke in previous years had never been attended to. When in Beeloogyoon in April, the Deputy Commissioner found that numerous applications for remission had been made to the Myo-oke in December, while the crops were still in the ground.

The Myo-oke did not personally inspect a single field but called for reports from the Thoogyees. A month afterwards, the Thoogyees reported and then the Myo-oke rejected all the applications as being too late, and in so doing he evidently thought he had acted rather praiseworthily than otherwise, and for the interest of Government.

In Martaban also, the Assistant Commissioner informs me that the remissions though large do not nearly represent the total loss sustained by the cultivators. A small supplementary remission statement may probably have to be submitted on account of some of the outstanding balance which may be irrecoverable.

REMISSION OF GARDEN LAND TAX.

34. Rupees 51-1-3 is recommended for remission from the amount of Garden Land tax. Of this Rupees 37-10-8 is on account of land occupied by burial ground and religious buildings in the town of Maulmain which had been placed by the Thoogyee in his Assessment Roll, and Rupees 13-6-7 is on account of land carried away by the river.

CAPITATION TAX.

35. The remissions on the Capitation tax amount to Rupees 655. This is rendered necessary from the following causes :—

Old age and infirmities,	Rupees 117 8
Double assessment,	" 162 8
Death after assessment,	" 37 8
Teachers and Kyay-dan-gyees,	" 50 0
Assessment on Paupers,	" 47 8
Over assessment,	" 7 8
Left the district and cannot be found,	" 9 8
Defalcation of Pong-yea-boo Thoogyee absconded,,	135 8
Immigrants from other countries than British Burma,	15 0
Temporary residents,	" 72 8

Total Rupees.. 655 0

LOCAL TAXES.

LOCAL TAX RECEIPTS.

36. The following is a Comparative Statement of the receipts on account of Local Taxes during the past two years :—

ITEMS.	1866-67.	1867-68.	Increase.	Decrease.
	Rupees.	Rupees.	Rupees.	Rupees.
Port dues,	25,535	34,342	8,807	...
Maulmain Town Municipal,	47,833	50,081	2,248	...
Nyoung-bein-zeik Ferry,	1,210	1,210	...	...
Five per cent Cess Fund,	15,676	20,438	4,762	...
Amherst District Cattle Markot Fund,	1,216	100	...	1,116
Nyoung-ben-zeik Road Fund,	1,210	1,210	...	...
Kavkareet Bazaar Fund,	162	790	628	...
Thatone do.	571	2,248	1,677	...
Amherst Town do. ... ..	...	3,404	3,404	...
Amherst District Municipal Fund, ... ..	...	270	270	...
Total...	93,413	1,14,093	21,796	1,116

* This is composed of sale of Bazaar, 845 2 0

Transferred from Cess Fund—vide Accountant General's No.

4277, dated 14th November 1867, 2,553 0 4

Total...3,404 2 4

The collections on account of the first three are not made through this Office, and no information therefore can be given regarding them.

FIVE PER CENT CESS.

37. The five per cent Cess Fund being levied on the Land Assessment and the Fishery tax, increases or decreases with those taxes.

There being this year an increase of Rupees 30,698 in those taxes, there is a corresponding increase of Rs. 1,515 in the five per cent Cess.

AMHERST DISTRICT CATTLE MARKET FUND.

38. The Amherst District Cattle Market was abolished in January 1867. A sum of Rupees 100 was paid in on account of this Fund during the present year. Nothing has been expended from this Fund during the present year, and there is therefore Rupees 2,509 belonging to the Fund available for local improvements.

NYOUNG-BEIN-ZEIK ROAD FUND.

39. The Nyong-bein-zeik Road Fund is derived from half the annual proceeds of the Ferry between Maulmain and Nyong-bein-zeik on the other side of the Attaran River.

This Ferry is sold yearly by the Magistrate, and half the amount credited to a fund formed for the purpose of constructing a road between the Attaran and Gyne Rivers. The amount at credit of this Fund now amounts to Rupees

KAWKAREET BAZAAR FUND.

40. This Bazaar was established in November 1866. It was erected at a cost of Rupees 5,245-2-2.

The receipts from November 1866 to 31st March 1867 were Rupees 162. For the last official year they were Rupees 790. There is still a debit against the Fund of Rupees 3,998.

THATONE BAZAAR.

41. The Thatone Bazaar was made over to this district from Shwé-gyeen in November 1866. The amount of the receipts from that time up to the end of the official year was Rupees 571. During the last official year the collections were Rupees 2,248. There is now a balance of Rupees 2,846 at the credit of the Fund.

AMHERST BAZAAR.

42. The actual receipts from this Bazaar were nil, the Bazaar having been found to be a profitless concern and having been sold on the 17th January 1867. The Bazaar was erected in October 1864 at a cost of Rupees 3,525. The amount received for stall rents amounted to Rupees 50 during the whole time it was in existence. It was therefore sold to the highest bidder and fetched Rupees 846. The balance against it of Rupees 2,558 was written off by a transfer from the Cess Fund, and the Fund is now extinguished.

AMHERST DISTRICT MUNICIPAL FUND.

43. This fund which ought more properly to have been divided into three distinct funds, was formed by the levy of a Municipal tax for a portion of the year in the towns of Thatone, Amherst and Yee. The imposition of this tax was afterwards disallowed by the Chief Commissioner.

44. The following is a Statement of the works performed and the amounts debited against the Local Funds on ac-

count of such works and on account of commission for collection during the last year 1867-68:—

NATURE OF WORK.	AMOUNT.		
	Rupees.	As.	P.
Repairing the Bund of Zimba Tank in Martaban Township, ...	100	...	...
Digging a Drain at Pong Village in do. do. ...	130	1	7
Clearing Jungles for the Yea Road, ...	453	...	...
Kawkareet Dāk Establishment, ...	30	...	...
Thatone do. do. ...	440	...	...
Repairing a Bridge at Thatone Town, ...	6	...	...
Clearing Zimmay Thway Nullah, ...	250	...	...
Repairing a portion of Government Road at Thatone, ...	3	8	...
Clearing Weeds, &c. in the Creek between Yingyeing and Thatone, ...	100	...	...
Cost of making five Letter Boxes for the District Dāk, ...	25	...	...
Thoogyee's Commission, ...	1,637	11	...
Total...	3,175	4	7

45. The following Statement shows the amount at credit or debit of each Local Fund at the present time:—

NAME OF FUND.	At Credit 31st March 1868.			At Debit 31st March 1868.		
	Rupees.			Rupees.		
Five per cent Cess Fund, ...	32,091	11	7	...	...	...
Thatone Bazaar Fund, ...	2,846	13	...	...	...	...
Kawkareet do. ...	...	...	...	3,998	6	6
Cattle Market Fund, ...	2,509	...	4	...	...	...
Nyoung-bein-zeik Road Fund, ...	3,569	1	5	...	...	...
Amherst Town Improvement Fund, ...	327	2	...	...	...	...
Thatone Municipal Fund, ...	270	...	...	...	...	...
Total...	41,613	12	4	3,998	6	6

REMISSIONS OF LOCAL TAXES.

46. The amounts which have to be recommended for remission from the amount demand on account of Local Funds are as follows:—

Five per cent Cess Fund on Paddy Land, Rupees 970 5 0
Do. on Garden Land, " 2 1 6

Total Rupees...981 6 6

These amounts correspond with those recommended for remission in paras. 33 and 34.

LEASES.

47. The Lease system has never been extended to this district previous to 1867-68. No report therefore can be furnished on its working. Operations were commenced this year in the townships of Thatone, Martaban, Phagat, Zeah, Beeloogyoon and Wagroo, the result of which will be fully reported on in a separate report.

THOOGYEEES AND THEIR RETURNS.

48. In this district there are no less than 135 Thoogyees, 70 of whom can neither read nor write, 33 can read and write but cannot keep accounts or survey. There are therefore only 32 out of 135 Thoogyees who are competent to perform the work of a Thoogyee, and of these only 10 are really efficient.

With such a staff of subordinates, it cannot be expected that the Returns of this district should be remarkable for accuracy. One of the first steps necessary to remedy this state of affairs is to lose no opportunity of amalgamating the smaller circles until each Thoogyees commission is sufficient to induce men of the requisite capacity to accept the appointment. Rupees 500 per annum is the very lowest amount of remuneration which will attract competent men for a Thoogyees appointment. In this district there are now only 34 circles where the Thoogyees commission amounts to Rupees 500 or more. In many circles the remuneration is merely nominal.

CIRCLE BOUNDARIES NOT DEFINED.

Another evil which requires remedy is, that in some parts of the district the Thoogyees circles have never been

marked out or defined in any way. The old system of each Thoogyee taxing his own men, *i. e.*, those who have once paid tax to him, wherever they may reside, is still in force. To place a check upon such returns is impossible.

KAREN AND TOUNGTHOOS' CIRCLE.

Where the majority of the population in a circle consists of Tounghthoos or Karens, it is highly desirable that the Thoogyee should belong to one of those nationalities. Hitherto it has been impossible to find individuals of these races competent to perform the duties of a Thoogyee. Among the Karens educated at the Missionary schools, there must be men possessing the requisite accomplishments, *viz.*, a knowledge of reading, writing and land measuring, but none of them will take a Thoogyees appointment at present. When a number of the small circles have been amalgamated, perhaps some of them may offer themselves for the appointment.

VACANCIES.

49. One Thoogyee, Nga Phaw Pha, of Pong-ye-boo, absconded during the year with Capitation tax to the amount of Rupees 135-8. As this man was a Tounghthoo Thoogyee and security is not given by such men, the amount is irrecoverable. The Kawhlike circle having become vacant by the death of the Thoogyee, it was amalgamated with the neighbouring circle of Htone Ine.

BALANCE OF REVENUE UNCOLLECTED.

The balance of revenue uncollected on the 31st March 1868 was Rupees 4,46,030.

The following is a Statement of the Revenue uncollected up to the present date, 20th June 1868 :—

TOWNSHIP.	ITEM OF REVENUE.	AMOUNT.		
Zeah,	Land,	2,583	12	10
Do.	Five per cent Cess,	129	10	4
Gyne-Attaran,	Land,	304	14	5
Do.	Five per cent Cess,	15	3	10
Wagroo,	Land,	1	3	1
Do.	Five per cent Cess,	...	...	11
Yea Lamaine,	Land,	193	2	11
Do.	Five per cent Cess,	9	11	9
Do.	Dhameng and Net Tax,	189	8	...
Do.	Five per cent Cess,	9	7	4
Martaban,	Land,	52	...	1
Do.	Five per cent Cess,	15	2	6
Suburbs of Maulmain,	Land,	425	9	8
Do.	Five per cent Cess,	11	8	6
Total...	Total....	3,941	...	2

or a total of Rupees 3,750-3 Imperial Revenue and Rupees 190-13-2 Local Cess. As stated before in para. 33, a small portion of this will probably have to be recommended for remission. The cause of this balance being outstanding is the remissness and incapacity of a few Thodgyees, some of them are very old and should be pensioned. They have been directed to apply for pensions, failing which their services will be dispensed with.

DISTRICT OFFICERS.

The following Deputy Commissioners were in charge of the district during the past official year :—

*Captain C. W. Street, from 1st April to 14th May 1867.

Lieut.-Colonel G. Faithfull, ... 15th May to 9th December 1867.

Captain Horace A. Browne, ... 10th December 1867 to 31st March 1868.

Of the two Assistant Commissioners, Captain Forbes, in charge of the Martaban Sub-division, is the only one who has been actively engaged in revenue work. He is active, zealous and intelligent. Mounng Byaw, Extra Assistant Commissioner, is stationed at Kawkareet. He is old and perfectly use-

less. He might be pensioned with great advantage to the Government.

Of my Office Establishment, I have every reason to be satisfied with the Superintendent, Mr. Abreu, and Mounq Bwa, the Ahkoon-woon. Both know their work and do it.

In consequence of the Revenue Settlement operations carried on this year, a large amount of extra work has been thrown on the Establishment, but for which the Revenue Returns would have been submitted earlier.

HORACE A. BROWNE,

Deputy Commissioner,

Amherst District.

Deputy Commissioner's Office, A. D. }

MAULMAIN,.

The 24th June 1868. }

No. 111.

To

THE COMMISSIONER TENASSERIM DIVISION,

MAULMAIN.

Dated Tavoy, the 14th May 1868.

SIR,—I have the honor to forward the Revenue Report for the year 1867-68, together with the Revenue Statements, as per list appended.

2. The total demand of revenue from all sources was in 1866-67 Rupees 1,84,199, and in 1867-68 Rupees 1,92,268, showing an increase in the latter year of Rupees 8,069.

PADDY LAND.

	Acres.	Amount.
1866-67,	42,684	64,645
1867-68,	42,338	65,022

3. There is a net increase of 254 acres in the area of Paddy land, and in the revenue of Rupees 377.

4. The total area of Paddy land cultivated was in 1866-67 40,028 acres, and the revenue derived therefrom Rupees 64,313. The total area of fallow land on which revenue was paid in 1866-67 was 2,656 acres, yielding Rupees 332.

5. In 1867-68 the cultivated Paddy land was 40,428 acres, and the revenue paid on which Rupees 64,709, and the fallow land was 2,510 acres paying Rupees 313.

6. Showing a net increase in the cultivated Paddy land of 400 acres yielding Rupees 396, and a net decrease in the fallow land to the extent of 146 acres, and in the revenue of Rupees 19.

7. The causes of the increase and the decrease are given in detail as follows :—

INCREASE CULTIVATED PADDY LAND.

	Acres.	Amount.
Increase found by measurement,	65 0 0	102 10 6
Extended cultivation of new lands,	454 7 2	578 12 3
Garden land converted into Paddy land,	10 6 10	18 6 10
Fallow land brought under cultivation,	882 1 9	1,160 5 0
Expiration of the term of exemption,	76 7 9	120 9 6
Total Increase...	1,488 14 11	1,980 12 1

8. The terms of exemption and area of the land shown above are as follows :—

	Acres.
For 1 year's exemption, ...	18 8 4
„ 2 do. ...	10 10 11
„ 3 do. ...	2 4 8
„ 4 do. ...	3 15 10
„ 6 do. ...	40 6 0
Excess found by measurement at the expiration of the period of exemption,	0 10 0
Total...	76 7 9

9. Some unproductive Nipa gardens to the extent of acres 10-6-10 have been cleared and converted into Paddy field.

DECREASE IN PADDY LAND.

	Acres.	Amount.
Decrease by measurement, ...	27 7 7	47 12 0
Abandoned, ...	226 7 10	314 0 4
Paddy land converted into garden, ...	0 1 6	0 3 0
Do. allowed to lay fallow, ...	884 2 10	1,172 14 11
Rate of tax reduced from Rs. 1-4 to 1 on land in Zadee circle in 1866-67 but was not carried out till 1867-68, }	...	50 10 8
Total Decrease...	1,088 3 9	1,586 2 11

10. The greater part of the Paddy land abandoned had been in the circles of Ya-gnay, Loung-Long, Khadet-gnay and Kyet-yet-twin, there being only small quantities given up in the rest of the circles.

11. The principal reason for abandoning the land is on account of its unproductiveness; sometimes because the rate of taxation is high: the greater portion of the land thus abandoned is high land.

12. The reduction of rates from Rupees 1-4 to 1 Rupee on Paddy land in Zadee circle and Naboolay kwengs was sanctioned by the Commissioner Tenasserim Division, in his Miscellaneous Proceeding No. 13, dated 6th April 1866, but by an oversight the reduction in the former circle was not carried out until this year. The reduction in Naboolay kwengs having been made in the previous year.

13. The increase in fallow land paying revenue at 2 annas an acre is shown below :—

	Acres.	Amount.
By correct measurments, ...	4 6 7	1 0 11
Paddy land cultivated in previous years, thrown out of cultivation and retain- ed as fallow, ...	834 2 10	104 3 6
Total ..	838 9 5	105 4 5

14. The decrease in fallow land is as follows :—

	Acres.	Amount.
By measurements, ...	5 9 6	0 11 5
Fallow land made into Garden, ...	0 8 2	0 1 0
Abandoned and given up, ...	100 9 4	12 9 3
Brought under cultivation, ...	882 1 9	110 4 3
Total ..	988 12 2	123 9 11

15. The extent of Paddy land thrown out of cultivation and retained as fallow was nearly equal to that which had been fallow in previous years and brought under cultivation in the year reported upon—thus the increase in the area of Paddy land is attributable chiefly to extended cultivation, and to the period of exemption having expired on new lands.

16. During the year 240 acres of Waste land have been granted for Paddy cultivation under the Local Revenue Rules on the following items of exemption :—

				Acres.	
For 1 year's exemption,	...	...	...	31	4 11
" 2 "	...	...	...	7	4 2
" 3 "	...	...	...	85	1 7
" 4 "	...	...	...	4	3 6
" 5 "	...	...	...	118	1 0
" 6 "	...	...	...	4	13 1
" 7 "	...	...	...	39	13 4
				<hr/>	
				Total...	240 9 7
				<hr/>	

17. In the preceding year 81 acres were granted for Paddy cultivation on exemption for terms of from 1 to 6 years.

18. The Paddy crops upon 5-7-10 acres have been destroyed by flooding during the year under report, the amount of tax payable thereon Rs. 10-9-6 is therefore recommended for remission—this loss occurred in Eng-Woon and Loung-Long circles.

19. The last season's crops have been very fair to Paddy cultivators, varying from Rupees 40 to 55 per 100 baskets.

20. The number of Paddy cultivators during the past season was 6,030, of these 2,250 cultivated their own land.

21. The Settlement work has been completed in twelve circles, with the following result:—

The number of persons who have entered into leases for a term of 5 years was 3,322, and the area of Paddy land leased was 12,693 acres. I have personally visited all these circles and examined the yield of lands, and rates of tax fixed according to the scale laid down in the Commissioner's letter No. D. dated 2nd December 1867. Garden land also has been almost unexceptionally taken on lease—the area of Garden land leased was 2,050 acres.

GARDEN AND ORCHARDS.

22. There is a net increase of 148 acres in the area of Garden land paying revenue, and of Rs. 218 in the amount of tax.

	Acres.	Amount.
1866-67, ...	9,678	19,826
1867-68, ...	9,826	20,044

23. The causes of the increase and the decrease are given in detail as follows:—

INCREASE OF GARDEN.

	Acres.	Amount.
Increase found by fresh measurement, ...	13 8 9	32 1 11
Extended cultivation, ...	201 11 10	333 10 8
Paddy land converted into Garden, ...	0 1 6	0 3 9
Fallow land made into Garden, ...	0 8 2	1 4 5
Full rate of tax levied on Gardens, the period of exemption on which terminated in the previous year under the old rules, ...		11 8 4
Expiration of the term of exemption, .	49 8 6	104 4 1
Total	265 6 9	483 0 9

24. The area of land shown above and the periods of exemption which have expired are as follows:—

			Acres.
For 1 year,	...	...	1 11 8
„ 6 do.	...	...	14 3 9
„ 10 do.	...	...	17 7 11
„ 16 do.	...	...	13 9 6
Excess found by measurement at the expiration of the term of exemption,	...	...	2 7 8
Total...			49 8 6

DECREASE OF GARDEN.

		Acres.	Amount.
By fresh measurements,	...	9 0 5	21 6 7
Abandoned and given up,	...	83 4 11	182 8 10
Garden converted into Paddy land,	10 6 10		25 9 4
Destroyed by fire,	...	9 2 0	22 12 11
Wrongly assessed in the previous year, now struck off the roll,	...	5 4 5	12 5 11
Total...			117 2 7 264 11 7

25. From the detailed Statements shown above, it will be seen that the increase of Garden is chiefly owing to extended cultivation, and to the expiration of the terms of exemption. A greater portion of the former was land for which grants were given during the year without any exemption from tax, and for which revenue was paid in the same year.

26. Of the Gardens abandoned, the greater portion has been within the circles of Moktee, Pyeen-doung, Moung-Mai-Shoung, Isheedaw, Loung-Long and Zadee; most of those so abandoned should not properly be called garden, they were waste jungle lands granted for certain terms of exemption, but their owners have been either unsuccessful in planting trees, or their lands have been overgrown

with jungle, or they derived no benefit before or after the expiration of the term of exemption, and therefore they gave them up after payment of the revenue due; others were plantain gardens given up on account of the soil being worn out.

27. Waste lands to the extent of 163·6·9 acres have been granted during the past year under the following terms of exemption:—

				Acres.
For 4 years,	...	...	...	5 2 3
„ 6 do.	...	...	...	2 12 0
„ 7 do.	...	...	...	1 6 9
„ 8 do.	...	...	...	84 4 0
„ 12 do.	...	...	...	69 13 9
Total...				163 6 9

Application for revision of Garden rates in the western township has been made to you in my Miscellaneous Proceeding No. 75, dated 22nd April 1868.

MISCELLANEOUS CULTIVATION.

28. There is an increase in the area of 57 acres and in revenue of Rupees 45.

	Area.	Amount.
1866-67, ...	327	224
1867-68, ...	384	269

The cultivation under this head is chiefly of Pan-vine, Sugar-cane, and mixed products. New pieces of land are cleared annually either on slopes of hills or in plains.

TOUNGYA OR HILL CULTIVATION.

		Dahs or No. of cultivators.	Estimated • Area.	Amount of Tax.
1866-67,	...	3,718	7,436	3,718
1867-68,	...	3,752	7,504	3,752

29. Under this head there is a small increase of Rupees 34.

30. There have been no sales of Waste land in the district during the past year under the Government rules.

31. There is now due from Captain Booth Rupees 1,136-10-3, being interest on the balance of purchase money of his grant at Henzai, for the year 1866-67, and also Rupees 1,239-15-7 due for the year 1867-68—the matter is under reference to the Commissioner Tenasserim Division, to whom all papers and correspondence connected with the grant have been forwarded, as called for by him, no final order having been received.

FISHERIES.

32. Under this head there is an increase of Rupees 1,041, of which Rupees 360 was from fishing nets and traps, as per the following Comparative Statement, and the balance was from Turtle Banks:—

	1866-67.		1867-68.		Increase.	Decrease.
	No. of Nets.	Amount.	No. of Nets.	Amount.		
Tahwai-pike-gyee, ...	19	330	16	320		60
Do. small, ...	9	36	4	16		20
Hmyaw-pike-gyee, ...	84	1,008	108	1,296	288	
Do. small, ...	3	21	3	21		
Tsandah-gyee, ...	8	200	10	250	50	
Do. small, ...	1	10	1	10		
Hloot-gyee, ...	3	60	4	80	20	
Do. small, ...	27	189	23	161		28
Nga Wa, ...	118	590	132	660	70	
Hto Nga Wa, ...	96	192	92	184		8
Hmyon, ...	15	45	13	39		6
La-moo-byai, ...	3	48	3	48		
Tshai, ...	5	105	10	159	54	
Total...	391	2,884	419	3,244		

33. The increase in the net tax is owing to the increase in the use of Hmyaw-pike-gyee, Nga Wa, Tsandah-gyee and

Tshai. It appears that the previous year's fishing has been favorable to those who used these descriptions of fishing implements, hence the increase in the year reported upon.

34. The number of persons employed in fishing was in 1866-67, 837, and in 1867-68, 889.

35. I have applied to you in my Revenue Miscellaneous Proceeding No. 74, dated 21st April 1868, for a tax of 3 Rupees to be imposed on "koon" or casting net, not hitherto taxed here.

36. The increase of tax on Turtle Banks was caused by the reckless biddings in the sale of the banks by public auction of a few competitors, who I have since had have sustained a considerable loss in their enterprise.

37. The amount offered has greatly exceeded those made for previous years, as will be seen from the following Comparative Statement of receipts :—

1863-64,	...	...	1,420 Rupees.
1864-65,	...	...	2,290 "
1865-66,	...	...	2,030 "
1866-67,	...	...	2,334 "
1867-68,	...	...	3,015 "

38. One half of the tax, viz. Rs. 10, due on a net (Tshwai-pike-gyee) is recommended for remission, as the person liable to it lost his net and boat in a storm while fishing.

SALT.

	Earthen pots.	Iron pans.	Revenue.
1866-67, ...	7,150	44	1,831
1867-68, ...	9,275	103	2,421

39. There is an increase under this head of 2,125 earthen pots and 59 iron pans, and in the revenue of Rupees 950, which is attributable to the increase in the number of new kilns, and to some of the old ones having been increased in size, which no doubt was stimulated by the great demand for Salt, and by the handsome price fetched for it in the previous year. The quantity exported to Rangoon, Maulmain, and Mergui was in 1866-67, 454,850 viss, value Rs. 20,510, and in 1867-68, 369,300 viss, value Rs. 24,020, up to 31st March last.

40. The rate of tax is on each pot 4 annas, and on each iron pan 1 Rupee.

41. The number of persons engaged in the manufacture of Salt was in 1866-67, 330, and in 1867-68, 461.

FOREST PRODUCE.

42. Edible Birds Nests is the only item yielding revenue under this head; the privilege of collecting the nests was farmed out for a term of 3 years, which expired on the 31st August 1867. The new privilege was farmed out for the same term on an annual rent of Rs. 3,680, showing an increase of Rupee 1,080, which I think is attributable to the profit made by the Farmer during the past 3 years.

CAPITATION TAX.

			Persons.	Amount.
1866-67,	...	* ...	12,912	42,461
1867-68,	...	...	13,211	43,412

43. There is a net increase of 299 persons and in the revenue of Rupees 951, which is attributable to the natural increase in the number of tax payers.

44. The principal causes of increase during the year are as follows :—

	Rupees.
128 Persons who came from other districts, ...	506
402 do. who have attained the age of 18, ...	924
57 do. who have attained the full age and married, ...	206
115 do. who have left the Kyoungs to be laymen, ...	230
8 do. who were released from Gaol, ...	30
10 do. recovered from sickness, ...	36
39 do. who have left Government service, ...	120
31 do. who have no fixed place of abode and who have not appeared in the previous years return, ...	88
Bachelors and Widowers re-married, ...	904
Persons removed from lower to higher rated circles, ...	6
<u>940</u>	<u>Gross Increase...3,110</u>

45. From the gross increase is to be deducted the decrease as follows :—

	Rupees.
183 Persons who have left for other districts, ...	542
109 do. who have become Phoungyees, ...	212
41 do. who were exempted from illness, ...	134
12 do. who were imprisoned, ...	40
30 do. who have entered Government service, ...	84
89 do. exempted from old age, above 60, ...	334
1 do. exempted as School Master, ...	2
151 do. died, ...	531
25 do. who have been wrongly entered in the previous years roll, ...	69
Persons who have become Widowers, ...	207
Do. removed from higher to lower rated circles, ...	4
<u>641</u>	<u>Gross Decrease...2,159</u>

Thus the net increase in the number of persons is 299; and in the revenue of Rupees 951. The number of persons who came from other districts has exceeded those who left for other district by only five.

46. The following Statement exhibits the number and classes of persons paying Capitation tax, and rates of tax for 1866-67 and 1867-68:—

	Rate for each person.	1866-67.		1867-68.		Increase in 1867-68.		Decrease in 1867-68.	
		No. of persons.	Amount.	No. of persons.	Amount.	No. of persons.	Amount.	No. of persons.	Amount.
Married persons, ...	4	8,531	34,124	8,707	34,828	176	704	..	...
Do. ...	2	1,265	2,530	1,305	2,610	40	80	...	...
Widowers, ...	2	454	908	439	878	...	...	15	30
Do. ...	1	82	82	72	72	...	...	10	10
Bachelors, ...	2	2,237	4,474	2,336	4,672	99	198	...	...
Do. ...	1	343	343	352	352	9	9	...	...
Total...		12,912	42,461	13,211	43,412	324	991	25	40

47. The detail of persons other than immigrants who are exempted from Capitation tax, including those who have received exemption in previous years, is as follows:—

312 Government servants including Thoogyees.

124 Kyay-dan-gyees.

2 Missionaries.

475 Phoongyees and religious teachers.

11 School Masters.

272 Persons afflicted with disease.

1931 Old persons above 60.

16 Life convicts on security.

37 Persons imprisoned:

13 Persons who reside at Nat Gyee Tsin with the view of endeavouring to form a village there, it is on the road to Maulmain.

48. Exemption tickets for 5 years have been granted to 59 immigrants, of which 11 were issued during the past year, the whole of these were Chinese.

49. The whole amount demand of Capitation tax was collected during the year, except Rupees 211, which is recommended to be remitted.

50. The number of persons liable to the tax, and the grounds under which remission is recommended are shown below :—

14	Persons died after the roll was make out,	Rs. 44
39	„ obtained exemption on account of sickness and old age after having been entered in the Assessment Roll,...	119
10	Persons became Phoongyees,...	20
4	„ proved to be under age,	8
1	„ imprisoned for crimes,	2
4	„ appointed to Government service,	16
1	„ left for other district,	2
73	Total...	211

51. During the year 3 persons were committed to Gaol for non-payment of Capitation tax, but they were afterwards released on payment of the tax.

EXCISE.

52. There is an increase of Rupees 3,852 under this head.

1866-67, ... 10,377
1867-68, ... 14,229

The receipts for the past two years are as follows :—

	1866-67.	1867-68.
Spirit Farm, ...	2,250	3,302
Opium do. ...	1,937	2,887
Toddy do. ...	1,450	1,575
Toddy License, ...	...	...
Net profit on sale of Opium, ...	4,740	6,465
Total...	10,377	14,229

53. No License for the sale of Toddy, in the district has been issued in either years, as no one has applied for it.

54. During the year 386 seers of Opium were sold against 283 in the year 1866-67 at the rate of Rupees 24 per seer, the cost price of Opium was the same for both of the years, viz., Rupees $7\frac{1}{4}$ per seer.

55. The increase of revenue under this head was owing to the higher rent paid for the several Farms and to the increase in the quantity of Opium sold in this than in the past year 1866-67.

56. There were 9 cases and 16 persons brought up for trial, of whom 2 persons were acquitted and 14 convicted—of the number convicted 4 were imprisoned for default of payment of the fines, and 10 released on payment of the fines.

CUSTOMS.

57. There is an increase of Rupees 1,860-11-9 under this item of revenue. The increase is on the import

	1866-67.	1867-68.
Imports, ...	3,094 11 8	3,108 5 10
Exports, ...	17,443 10 1	19,159 ... 2
Fees, ...	429 4 ...	458 2 ...
Confiscation, ...	1,000 ...	105 12 6
Total...	20,966 9 9	22,830 5 6

duty Rupees 1,008-10-2, on the export duty Rupees 1,713-6-1, and in the fees Rupees 28-14, against this is to be placed a decrease of

Rupees 890-2-6, in the amount Customs fines and confiscations, which although not creditable under this head is shown in the Return No. II, which provides a column for its inclusion under the head Customs. The increase in the import duty is chiefly attributable to the import of spirituous liquor from the Straits during the year reported upon. In the past year none was imported.

58. The increase in the export duty is entirely ascribable to the increase in the rate of duty from 2 to 3 annas a maund on grain—this enhanced rate was carried into operation about the end of the past year 1866-67.

MARINE.

59. There was no receipt under this source in either years.

1866-67, ... 0
1867-68, ... 0

STAMPS.

60. The revenue under this source shows an increase of Rupees 1,617, which I attribute to the revision of the Stamp Act, and also to the sales of Stamps in the previous year 1866-67 having been only for eleven months.

1866-67, ... 4,933
1867-68, ... 6,550

POSTAGE STAMPS.

61. There is a decrease of Rupees 38, caused by the decrease in Post Office remittance or amount charged on bearing and insufficiently stamped letters.

1866-67, ... 277
1867-68, ... 239

LICENSE TAX.

1866-67, ... 0
1867-68, ... 538

62. The net amount realized was Rupees 538 of which Rupees 340 was levied on salaries, the balance was on profits, as shown in the following table :—

Number of persons liable to assessment on official salaries was—

	Persons,	Amount.		
Under Class III.	2	200	...	...
Under Class IV.	7	140	...	...
Total assessed...	...	340	...	...
Number of persons liable to Assessment on profits was—				
Under Class V.	19	190	...	...
Under Class IV.	128	512	...	...
	147	702	...	...
Abatement on account of Capitation tax,	...	504	...	...
Net amount assessed,	...	198	...	...

OTHER ITEMS.

63. There is a falling off under this head of Rs. 4,082. Miscellaneous receipts are composed of the following items:—

	1866-67.			1867-68.		
	Amount.			Amount.		
Criminal Court Fines, ...	4,993	4	...	1,510	8	6
Ditto Forfeitures, ...	67	2	3	52	...	9
Excise Fines and Confiscations, ...	54	...	...	219	3	10
Ditto Fees, ...	349	8	...	433	8	...
Sale of Unclaimed Property, ...	93	6	10	193	8	9
Premium on Bills, ...	23	9	11	...	...	...
Revenue Court Fees and Fines, ...	792	...	...	246	...	...
Deposit transferred to Revenue, ...	...	...	...	99	7	9
Gaol Manufactures, ...	312	...	...	59	4	...
Police Receipts, ...	394	8	...	58,	9	8
Sale of empty Boxes, ...	21	...	...	15	8	...
Sale of dead and fallen Trees, ...	...	...	...	131	...	...
Total...	7,100	7	...	3,018	11	3

The decrease was principally under the items Criminal Court fines, Gaol manufactures, Revenue Court fees and fines, and Police receipts.

The decrease in the Criminal and Revenue Court fines may be accounted for thus. There have been less cases in which fines were imposed in both the Criminal and Revenue Courts, and fines in cases of gambling have lately been credited under Municipal Fund. There was no premium on bills issued owing to the discontinuance of Privilege Remittance Transfer Receipts. In Gaol manufactures the receipts in 1866-67 was greatly augmented by the sale of paddy remaining in store.

64. In conclusion, I have the pleasure to state that the whole amount of revenue demand was collected within the year, with the exception of the following items:—

Rupees 62-8 being a portion of the rent of Opium Farm short remitted by the Farmer, and Rupees 602 the first in-

stalment of rent of spirit farm re-sold under orders of the Commissioner T. D., both of which has however been collected on the 6th April 1868, and also Rupees 231-9-6, the amount recommended for remission.

I have the honor to be,

Sir,

Your most obedient Servant,

G. FAITHFULL,

Deputy Commissioner.

No. 1.

To

LIEUT.-COLONEL E. M. RYAN,

Offg. Commissioner T. D.

MAULMAIN.

Dated Mergui, the 1st April 1868.

SIR,—I have the honor to forward the Administration Report of this District for the year 1867-68, with Statements.

This district contains an estimated area of 7,760 square miles, which gives a measurement of 4,966,400 acres; of that quantity only 37,493 acres are cultivated or about a 130th part of the district.

LAND REVENUE.

2. The whole area of land under assessment and the revenue demand for 1866-67 and 1867-68 are as follows:—

			Acres.	Rupees.
1866-67,	...	...	36,829	51,401
1867-68,	...	...	37,493	52,142
Increase...			664	741
Decrease ...			...	...

The above statement shows a small increase of 664 acres in the area and an increase of Rupees 741 in the revenue on the whole cultivation of the district, which will be explained in detail.

PADDY LAND.

3. This has been a favorable year for the paddy crop in this district, but there would have been a much larger area sown, if the buffaloes in all the circles had been healthy. In Tenyeeck, Taw-nouk-lay and Pagottoung, three of the best cul-

tivated circles, above eighteen hundred died of disease like "Rinderpest," that, coupled with the large quantity of the old crop on hand, tended to stop in a great measure the increase of cultivation.

4. The area of Paddy land under assessment and the revenue demand for the years 1866-67 and 1867-68 are as follows :—

	Area.	Revenue.
In 1866-67, ...	Acres 23,398	Rs. 33,260
„ 1867-68, ...	„ 24,130	„ 33,860
	<u>Increase.. 732</u>	<u>Rs...600</u>

The above statement shows an increase of 732 acres in area and Rupees 600 in revenue; of that quantity 176 acres were assessed for the first time and the remainder 552 acres were fallow land cultivated during the past year.

5. The reason there are only 664 acres increase on the whole cultivation of the district is because toungya is calculated in the area.

6. There has been a small increase of area in Paddy land in all the circles, except Pyimboo, Palah, Paregyoon and Bokeyyin; in the two former there has been a decrease in revenue of Rupees 272, caused by more land left fallow this year than usual. In Paregyoon there has been a decrease of Rupees 160 in revenue from Garden land given up, and in Bokeyyin Rupees 32 for the same reason.

The largest increase has been in the three best cultivated circles, Pagottoung, Tan-nouklay and Tenyeck; there has been 555 acres of increase in area, and Rupees 699 in revenue.

During the past year Rupees 6 has been remitted in Tenyeck circle, paddy to that amount having been burnt by accident.

There were no other remissions in land revenue.

GARDEN LAND.

7. The area of Garden land under assessment and the revenue demand for 1866-67 and 1867-68 are as follows :—

			Area.	Revenue.
1866-67,	...	...	6,882 Rupees	14,848 2 3
1867-68,	...	...	7,020 „	15,104 13 1
Increase...			188 Rupees...	256 10 10

The above statement shows an increase of 138 acres in area and Rupees 256 in revenue.

The greatest increase has been in Pagottoung, Tannouk-lay and Tenyeck circles, in those the increase in area is 96 acres, and in the revenue Rupees 243-8.

In all the other circles except Paregyoon and Bokeyyin, there has been a slight increase.

The Nepah palm is the principal in this description of cultivation.

TOUNGYA.

8. In this district toungya is assessed at 1 Rupee per dah.

The number of persons assessed during the years 1866-67 and 1867-68 are as follows :—

			Persons.	Rupees.
1866-67,	...	...	3,188	3,188
1867-68,	...	...	3,080	3,080
Decrease...			108 Rupees...	108

The above statement shows a decrease of one hundred and eight persons, caused by the Karens removing to the Tavoy district; they are very unsettled, some years they cut toungya in this district and other years in Tavoy.

I would again suggest, that the assessment on this description of cultivation be raised to Rupees 2 per dah, as the system is bad and one to be discouraged.

MISCELLANEOUS CULTIVATION.

9. This heading embraces Vegetable, Sessamum, Tobacco, Sugar-cane, and Cotton.

The area of assessment and revenue demand for the years 1866-67 and 1867-68 are as follows:—

1866-67,	...	Acres	173	5	7	Rupees	105	6	6
1867-68,	...	"	183	4	1	"	98	6	10
Increase			9	14	6	...			
			Decrease Rupees...6 15 8						

The above statement shows an increase in area and decrease in revenue, caused by increased cultivation amongst the Karens, who only pay 8 annas per acre, and decrease in the plains, where 1 Rupee per acre is paid.

This year 4 acres of Tobacco have been planted, 23 acres have been sown with Sessamum, and 62 acres planted with Sugar-cane.

WASTE LAND.

10. During the past year no land has been sold in this district under the Waste Land Rules for British Burma, dated June 30th 1863.

MALEWOON FARM.

11. The whole of the southern port of this district containing an estimated area of 340 square miles was leased in 1860 for ten years to a Chinaman called Chit Syan, who pays Rupees 600 per annum to Government, and is allowed to collect all the taxes for his own benefit, while Government pays him Rupees 2,400 per annum for Police salaries, thereby entailing a loss of Rupees 1,800 per annum.

The district is rich in minerals and would become valuable under a good Government.

FISH TAX.

12. The number of fishermen assessed and the amount demand during the years 1866-67 and 1867-68 are as follows :—

	Fishermen.	Ruppes.
1866-67, ...	868	7,428
1867-68, ...	1,030	7,924
Increase...	162	496

The above statement shows a large increase to the fishermen, but small in revenue. The cause is, there has been an increase in the shrimp catchers, and about 40 fishermen who used large nets have not come from Tavoy this year.

Of the above demand Ruppes 8 were remitted, because one man had paid license in another circle.

TURTLE BANKS.

13. The amount received for Turtle Banks this year was Ruppes 950, which in Statement No. 1 is added to fisheries, the amount demand will then be Ruppes 8,874.

These banks are situated at Palaw, Tenasserim and the Southern Islands, and they have been let on a lease for three years.

CAPITATION TAX.

14. The number of persons assessed and the amount demand for the years 1866-67 and 1867-68 are as follows :—

	Persons.	Ruppes.
1866-67, ...	9,101	22,861
1867-68, ...	8,268	23,500
Increase...	167	639

There has been a general increase of population in all the circles in the district except in two Karen circles close to Tavoy, 224 persons have emigrated from foreign countries, namely 42 from China, 176 from Siam, and 6 from Malacca, of these 64 persons have received exemption tickets.

During the past year Rupees 55½ have been remitted on account of deaths, sickness, &c., &c. The tax payer to population is about 21 per cent.

The tax levied in this district is Rupees 3 on married persons and 1-8 on bachelors—under the present system the tax encourages men to keep single, it would do more good to the country if bachelors were taxed at 3-8 and married persons at 3.

LICENSE TAX.

15. This tax was introduced in May last year.

The number of persons who paid license and the amount received are as follows:—

Persons 95, Rupees 639—of those persons, seven were Government servants who paid Rupees 480, and the balance Rupees 159 was paid by private individuals. Rupees 862 were originally collected but Rupees 223 had to be refunded on account of Capitation tax.

Excise

16. Under this heading are included the Arrack, Taree and Opium farms, also the license to sell country made spirits.

17. The Comparative Statement of Demand collections for the years 1866-67 and 1867-68 are as follows :—

DETAIL.	1866-67.	1867-68.	Increase.	Decrease.
	Amount.	Amount.		
Arrack Farm, ...	12,000	5,346	...	6,654
Taree do. ...	3,624	1,320	...	1,704
Opium do. ...	9,000	5,005	...	3,995
Arrack License, ...	75	75	...	...
Total...	24,099	11,746	...	12,353
Decrease...	...	...	...	12,353

The above statement shows a decrease of Rupees 12,353 on the rents of the different farms, caused by the unusual high prices given for the farms in 1866-67 which entailed a heavy loss to the farmers, and the farms having been let for eleven months only.

The gross amount realized for the sale of Opium during the years 1866-67 and 1867-68 are as follows :—

In 1866-67;	...	...	Rupees 17,160
In 1867-68,	...	...	" 18,024
			<u>Increase Rupees... 864</u>

18. The above shows a large increase on the sale of Opium for eleven months, caused by the price of Opium at Penang being raised to the price in Burma.

The gross amount realized under Excise for the years 1866-67 and 1867-68 are as follow :—

In 1866-67,	...	...	Rupees 41,319
In 1867-68,	...	...	" 29,830
			<u>Gross Decrease... 11,489</u>

The net amounts realized are—

1866-67,	...	...	Rupees 36,810
1867-68,	...	...	" 24,385
			<u>Net Decrease... 12,425</u>

The above statement shows as large a decrease this year as there was increase last year, caused as I have already said by the great loss the farmers sustained in 1866-67, and this year being only eleven months.

FOREST PRODUCE.

19. Under this heading comes the Bird Nest and Bees Wax Farms. The former is let for three years at Rupees 901 per annum, it formerly let for Rupees 2,000, but owing to the thefts committed by Malays and Siamese, the rent has decreased more than half. If there was a small vessel stationed among the Islands during the N. E. monsoon to afford protection to the farmer and put down pirates, the rent would again rise.

The Bees Wax farm is also let for three years at Rupees 126 per annum.

STAMPS.

20. Under this heading the amounts realized during the past years are as follows:—

In 1866-67,	...	...	...	Rupees 5,562
In 1867-68,	...	...	...	„ 5,162
				<u>Decrease...400</u>

The above statement shows a decrease of Rupees 400, caused by the working of Schedule B, Act XXVI of 1867; during the first six months the Act increased the revenue on stamps, but during the last half year both Civil suits and revenue have decreased.

FEES ON CRIMINAL PROCESSES.

21. The amounts realized under this heading for the years 1866-67, and 1867-68 are as follows:—

In 1866-67,	...	...	...	Rupees 622
In 1867-68,	...	...	...	„ 846
				<u>Increase . 224</u>

The above shows an increase of Rupees 224, caused by an increase in petty crimes.

FINES AND FORFEITURES.

22. There has been an increase of Rupees 591 during the past year—this source of revenue must always fluctuate according to the number of persons punished, and the fines inflicted.

The amount realized are as follows :—

In 1866-67,	...	...	...	Rupees 2,020
In 1867-68,	...	...	...	" 2,611
				<hr/>
				Increase ..591
				<hr/>

Another cause of increase is that the year 1866-67 was only eleven months. " "

UNCLAIMED PROPERTY SOLD.

23. Under this heading there was nothing realized during the past year.

PREMIUM ON BILLS.

24. The amount realized during the past years are as follows :—

1866-67,	..	...	...	Rupees 82
1867-68,	..	...	...	" 70
				<hr/>
				Decrease...13
				<hr/>

The decrease is caused by the stoppage of private drafts in May 1867, before the introduction of the Money Order system. Under that system Rupees 65 has been realized as premium and Rupees 5 on the old bills. Money Orders were not granted here before the month of June 1867.

POSTAGE STAMPS.

25. During the years 1866-67 and 1867-68 are as follows:—

1866-67,	...	...	...	Rupees	203
1867-68,	A.	.	...	"	194
					<u>Decrease...9</u>

The above shows a small decrease of Rupees 9, caused by the introduction of the Money Order system, thereby giving greater facility in remitting small sums of money, which was formerly sent in postage stamps.

MARINE RECEIPTS.

26. The receipts for the years 1866-67 and 1867-68 are as follows:—

1866-67,	...	...	...	Rupees	472
1867-68,	...	...	...	"	535
					<u>Increase...63</u>

The above shows an increase caused by there being collections for one year instead of eleven months as in last year.

CUSTOMS.

27. There has been an increase in Customs, which will be explained in a separate report.

" The whole revenue demand of the district for the years 1866-67 and 1867-68 are—

For 1866-67,	...	...	Rupees	1,35,172
" 1867-68,	...	...	"	1,26,160
				<u>Decrease...9,012</u>

The above statement shows a decrease of Rupees 9,013 on the whole revenue demand for the year, caused by the great decrease in the rents for the Excise farms.

But owing to increase in other items of revenue, a smaller decrease has been obtained.

The gross expenditure during the year exclusive of Local Funds has been

Rupees	1,14,243	8	3	including remittances
Receipts	1,26,159	0	0	
Balance...	11,916	8	3	

I regret to report that Rupees 6,164 of the Land revenue demand and Rupees 1,298 on fisheries was outstanding on the 31st of March, but all was collected and realized before the 9th of April, except Rupees 69, remissions on Capitation tax, fisheries and land.

I therefore trust that you will consider the above results satisfactory.

The Revenue Officers throughout the district have conducted their duties satisfactorily during the past year, and there has been no case of embezzlement.

The Revenue Clerks in my Office, especially the Head Clerk and Ahkoon-woon, have given me great satisfaction.

I have the honor to be,

Sir,

Your most obedient Servant,

T. SHEPHERD,

Deputy Commissioner, 2nd Class;

Mergui.

No. 14.

To

THE COMMISSONER TENASSERIM
DIVISION OF BRITISH BURMA,

MAULMAIN.

Dated Shwé-gyeen, the 1st May 1868.

REVENUE.

SIR,—In forwarding the Annual Revenue Returns and Statements for the year 1867-68, I have the honor to make the following report:—

The various items of revenue will be taken in the following order:—

1. Land Revenue.
2. Fisheries.
3. Salt Excise.
4. Forest Produce.
5. Capitation Tax.
6. Customs and Miscellaneous.

LAND.

2. The rates of assessment on Paddy land in the district were considerably reduced four years ago.

.. The following Statement will show the effect that this reduction has had in stimulating cultivation:—

	Rate per acre.		Increase of cultivated area compared with the year 1866-67.	REMARKS.
	Rs.	As.		
4 Circles assessed at ...	1	0	1,217 acres,	} Including fallow land.
6 do. do. at ...	12	0	969 "	
12 do. do. at ...	8	0	177 "	
Total...			2,363	

From this it will be seen that a greater increase has occurred in the more highly taxed lands, that paying annas 8 an acre in unproductive and very distant from any good market.

3. The area of Paddy land left fallow and assessed at annas 2 per acre during the last 2 years are as follows :—

1866-67,	...	...	...	Acres	501	7	8
1867-68,	...	...	...	"	1,160	6	7

Showing an increase of Acres...658 14 11

Last year an unusually small area was left fallow, viz. 741 acre less than in the previous year. The present year's area is about the usual average.

4. The total increase of cultivation as compared with the previous year is acres 2,363, against an increase of acres 4,201 shown in last year's report.

The increase in revenue is Rupees 1,601-5-1 as detailed below :—

	INCREASE.			DECREASE.		
	Acres.		Assessment thereon.	Acres.		Assessment thereon.
Kyook-kyee, ...	213	9 3	64 6 1	...	...	...
Shwé-gyeen, ...	400	15 11	299 1 9	...	...	...
Sittoung, ...	293	8 7	73 3 10	...	...	...
Kyeikto and Beeling, ...	1,454	14 4	1,164 9 5	...	...	...
Yoonzaled, ...	...	...	...	...	...	...
Total Increase...	2,363	1 1	1,601 5 1	...	...	...

This increase is satisfactory as showing that the reductions in the rates of assessment are causing a steady and sure increase in the area of cultivation.

5. The Kyook-kyee township is divided into 8 circles. The rate of assessment in five circles is annas 8 per acre, in

one annas 12, and in the other 2 annas, inhabited almost solely by Karens, the assessment is at the rate of 1 Rupee per dha.

The following is a Comparative Statement between the two years under review :—

YEARS.	3 CIRCLES ASSESSED @ ANNAS 8.		1 CIRCLE ASSESSED @ ANNAS 12.		TOUNGYAS ESTIMATED @ Acres per dha.	
	Acres.	Amount of Revenue.	Acres.	Amount of Revenue.	Acres.	Amount of Revenue.
1866-67, ...	6,798	3,395	5,472	4,104	3,336	1,668
1867-68, ...	6,875	3,375	5,608	4,206	3,264	1,632
Increase...	77	...	136	102	...	...
Decrease...	...	38	...	...	72	36

Showing in paddy an increase of acres 213, and of revenue Rupees 64. It will be noticed that the greatest increase occurs in the circle assessed at the highest rate, an increase of 77 acres assessed at annas 8 represent a decrease of revenue amounting to Rupees 38. This is owing to a large area being assessed at annas 2 as fallow.

6. The Shwé-gyeeh township contains 8 circles assessed at annas 8 and annas 12 respectively. The following shows the particulars of :—

YEARS.	3 Circles @ Annas 8.		1 Circle @ Annas 12.		Toungyas.
	Acres.	Rupees.	Acres.	Rupees.	Rupees.
1866-67, ...	3,339	1,617	5,454	4,079	2,787
1867-68, ...	3,308	1,616	5,887	4,379	2,994
Decrease...	31	1	...	...	...
Increase...	...	...	433	300	207

This again shows that the increase occurs in the more highly assessed lands,

7. The Bittoung township contains 5 circles, assessed as follows :—

- 1 at 1 Rupee per acre,
- 2 at 12 Annas do.
- 2 at 8 Annas do.

The variations in cultivation for the last two years is as follows :—

YEARS.	1 Circle @ 1 Rupee.		2 Circles @ 12 Annas.		2 Circles @ 8 Annas.		Toungyas.
	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Rupees.
1866-67, ...	2,709	2,709	4,066	2,888	108	46	395
1867-68, ...	2,781	2,781	4,312	2,893	84	42	433
Increase...	72	72	246	5	...	...	38
Decrease...	...	...	...	...	24	4	...

The lands assessed at annas 8 per acre are scarcely worth cultivating, so it is unlikely that much more will be taken up.

8. The Kyeikto and Beeling township consists of 7 circles assessed as follows :—

- 3 Circles at 1 Rupee,
- 2 do. at 12 Annas,
- 2 do. at 8 Annas,

The Comparative Sta
follows :—

YEARS.	3 Circles @ 1 Rupee.		2 Circles @ 12 Annas.		2 Circles @ 8 Annas.		Toungyas.
	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Rs.
1866-67, ...	11,807	11,795	2,358	1,744	672	336	1,904
1867-68, ...	12,932	12,750	2,512	1,876	828	413	2,000
Increase...	1,145	955	154	132	155	77	96
Decrease...	...	...	...	...	...	...	...

Showing an increase of acres 1,454 and of revenue Rupees 1,164. Toungya tax has also increased Rupees 90. Throughout this township the progress made in agriculture is very satisfactory.

9. The Yoonzaleen township is divided into 6 circles. The cultivation is almost entirely toungya. In the valley of the Yoonzaleen from Pahpoon towards the mouth of the river, numerous Shans have settled, and have commenced to bring a portion of that fertile valley under cultivation.

The sums realized by the dha tax during the last two years are as follows :—

			Amount of Land tax.	Estimated area at 2 acres per dha.
1866-67,	...	...	4,159	8,318
1867-68,	...	...	4,224	8,448
			<u>Increase... 65</u>	<u>130</u>

TOUNGYAS.

10. Except in the Yoonzaleen Sub-division this description of cultivation is but little carried on; as the Karens become more civilized, it is to be hoped that they will gradually settle down on the plains, and take up the extensive Waste lands in the valley of the Sittoung. On account of the great injury done to various descriptions of useful forest trees by the toungya clearings, it should not be considered advantageous to be able to show any great increase under this head.

The following is the Comparative Statement between the two years under review :—

Years.		Amount.			Area calculated at 2 acres per dha.
1866-67,	...	10,913	...	...	21,826
1867-68,	...	11,283	...	...	22,566
		<u>Increase... 370.</u>			<u>740</u>

GARDEN LAND.

11. The following shows the particulars of increase and decrease during the last two years :—

TOWNSHIP.	INCREASE.		DECREASE.	
	Acres.	Amount.	Acres.	Amount.
Kyauk-kyee,	5	5
Shwé-gyeen,	8	8
Sittoung,	28	28
Kyeikto and Beeling,	805	805
Woonzaleen,	49	49
Decrease...	895	895

Gardens are assessed at a uniform rate of one Rupee per acre. The large decrease in the Kyeikto and Beeling township was owing to the Thoogyee of Kienynah having over-measured no less than 805 acres. He was dismissed, and the surplus collected from all those who petitioned against him was refunded. The other small decrease are due to more careful measurements, and to the fact of a few gardens being abandoned as unproductive.

MISCELLANEOUS CULTIVATION.

12. Shows a decrease of 258 acres or of revenue Rupees 139, which is accounted for as follows :—

Mixed with toungyas several persons abandoned this nature of cultivation and took to the more profitable one of paddy.

GRANTS OF WASTE LANDS UNDER GOVERNMENT NOTIFICATION, OF THE 30TH MARCH 1865.

13. None.

14. GRANTS OF LAND UNDER LOCAL RULES.

For Paddy and Garden cultivation aggregates Acres 319

Against in 1866-67, 388

Decrease .. 69

This decrease is unsatisfactory, as the area of cultivation has greatly increased. The Thogyees will be again directed to afford every facility to those requiring petty grants.

15. REMISSION on account of Land tax applied for amount to Rupees 2,987-5-11, representing an area of acres 4,362-6-2 destroyed by inundations. The latter part of the monsoon was very unfavorable to cultivation, the northern portion of the district suffered most.

Each individual case of loss has been carefully and impartially inquired into, and I have no doubt that the land owners are justly entitled to the exemption applied for.

16. The uncollected balance of Land revenue on the 31st March was Rupees 14,390, omitting Rupees 2,937 for remission, but at the same date last year was Rupees 11,653. The balance would have been smaller were it not that the work of several of the Thogyees was slightly thrown back in consequence of their having to assist the Officers engaged on Revenue Settlement duty.

The whole of the Land tax of the district with the exception of the sum to be remitted was paid into the Treasury before the 1st May 1868.

17. No persons have been proceeded against for non-payment of Land tax.

SALES OF WASTE LANDS.

Acres 402-9-8 were sold for Rupees 1,006-8-2 against acres 4,524-10-7 sold for Rupees 7,158-13-7 in 1866-67. Rupees 768-9-11 were realized in former year, and Rs. 100-10-5 in latter year, as the purchasers are allowed to pay up by yearly instalments within 10 years, the amounts that will be

due in future years should scarcely be entered as Land revenue due for the current year. Through an oversight the purchaser of 1866-67 was not called upon to pay up his second instalment in May 1867, nor interest on the unpaid balance up to the 15th idem. This year two instalments with interest will be demanded from him, and one instalment with interest from the purchasers of 1867-68.

UE SETTLEMENT.

18. This being the first year that Leases of any description were offered to the people, great difficulty was experienced in convincing the land owners that the new system was more advantageous to themselves than the old one, and that it was not the Government alone that would derive the future benefit. The late introduction of Municipal and License taxes have made the people suspicious. They are naturally averse to changes of any description, especially when they believe that such changes may result in heavier taxation. There is no doubt that at first the general belief was that Government would not be so anxious to grant leases if they did not expect to derive a future increased revenue therefrom. Every effort has been made to explain matters properly, and every legitimate means have been taken to induce the people to follow the wishes of Government in the matter, and though no great results have followed, it is considered that greater success could not fairly be expected during the first season. Many land owners requested further time for consideration, and to enable them to ascertain what had been done in other circles. I am convinced that most of these will accept leases next season. It was thought best not to press the subject too strongly at first. As regards the re-adjustment of the rates of assessment, it is perfectly certain that had an attempt been made

to raise a single rate, not one lease would have been taken. On the other hand it would have been inexpedient to have made any reductions, as the assessment was re-adjusted by the Chief Commissioner personally 4 years ago, and placed at extremely low figures, so much so, that it will probably be found desirable to raise them again in a few years time. Under these circumstances it is satisfactory that nearly all the leases granted are for periods of five years only.

In all instances leases were granted to individual owners of land. No village communities could agree amongst themselves to be responsible for the taxes of others. The accompanying Statement shows that of 45,150 acres of Paddy land acres 111,54 or nearly one fourth have been leased.

In 5 circles only no leases were granted, viz. in Kyouk-Mhaw, and Ananboh, Kyouk-kyee township, and Kyoon-pago, Ingoot, Sittang township, Yin Oung circle, Beeling township. In the 2 circles of the Kyouk-kyee township, the land owners will I feel sure, mostly accept leases next year. The two remaining circles of the Sittoung township contain only acres 7-9-4 and 76-8 respectively of cultivated Paddy land.

The cultivators are mostly Karens, who have not yet properly settled down, and so do not at present like to tie themselves down to any particular spot. The same may be said of the one remaining circle of the Beeling township, the population being shifting and the land inferior. The statement called for in your Circular Docket No. 319 dated 18th February 1868 is also appended.

The number of leases granted during the year is 1,078. The average area of land in each lease is acres 10-43.

The area of Paddy land leased is Acres 11,154 2 9

Do. Garden do. do 95 8 6

Making a Total of...11,249 11 3

SECTION II. FISHERIES.

19. The following table shows the different descriptions of nets used in each township of the district:—

TOWNSHIP.	1866-67.	1867-68.	Decrease.
Kyouk-kyee, ... ..	...	...	...
Shwé-gyeen,	150	201	...
Sittoung,	105	77	...
Kyketo and Beeling,	255	180	...
Total...	510	458	52

This small decrease of Rupees 52 needs no comment.

20. INLAND FISHERIES.

The Inland Fisheries realised during the year, Rs. 59,164
 Against in the previous year, „ 56,984

Showing an Increase of Rupees...2,180

This increase is due to the large profits made on the fisheries in the former year inducing the purchasers to offer higher prices; as however these inland fisheries are not put up to auction, it is curious why the inhabitants of the villages in the vicinity should have voluntarily offered to pay more, unless one section of the village bid against another.

SALT.

21. The total amount of demand for the year 1867-68, was Rupees 8,556—no Salt tax was paid in during the previous year. The manufacture of Salt is carried on during the months of March, April and May, and the revenue collections are usually made in June. It was formerly customary to receive the Assessment Rolls before the close of the official year (when it ended on the 30th April.) By this means Salt tax collected, say in May and June 1867, would be credited to the official year 1866-67.

As the termination of last official year ~~was~~ one month earlier, it was found impossible to get the Assessment Rolls in before the 31st March. Consequently in your Docket No. 298 dated 3rd December 1866 it was directed that Salt tax collected in May and June 1867 should be credited to 1867-68 and not to 1866-67.

FOREST PRODUCE.

22. Shows as follows for the two years under review:—

Years.	Farms.	Amount.	Increase.
1866-67,	Bees Wax,	1,280	...
1867-68,	do.	1,350	70

Wood Oil trees shows the same for both years, viz., Rupees 150.

23. CAPITATION TAX.

The total amount of demand for the year was Rs. 91,651

do. do. for 1866-67, „ *1,18,762

Showing an Increase of Rs... 27,111

or 3·3 per cent, the population during the same time having increased 4·7. The following Statement will show that the population of the district has been steadily increasing during the past five years:—

YEARS.	Males.	Females.	Total.
1863-64,	55,258	54,686	109,944
1864-65,	56,078	55,003	111,081
1865-66,	58,582	58,436	117,018
1866-67,	59,844	60,454	120,298
1867-68,	63,333	62,684	126,017

During the year 661 immigrants arrived principally from the Shan States and Karennee, 306 of these have settled down in the Yoonzaleen. A steady yearly increase to the

* Including Rupees 30,054, being a portion of Capitation tax realized from Martaban Sub-division previous to its being transferred to Amhorst district.

population from this source may be expected as disturbances amongst the frontier tribes are never likely to cease.

24. The exemptions applied for are as follows :—

Yai Hla Circle,	...	Rs. 40 0 0
Shwé-gyeen Town,	...	232 0 0
		<u>Total...272 0 0</u>

The former amount could not be collected in consequence of some of the inhabitants having died or secretly left the district between the time of making out the Assessment Rolls and collecting the tax.

As regards the latter amount a new Thoogyee having been lately appointed to the town of Shwé-gyeen, he experienced great difficulty in making a correct enumeration of the inhabitants. Apparently but little assistance was afforded to him by any body. The consequence was that he entered in his Assessment Rolls many persons who had either received exemption tickets or who had previously left the town; some few moreover died or left during the time that he was collecting the tax.

It would have been better had he been allowed to enter his quai-bones; as, however they have already gone in, and the accounts have been closed, it is recommended that the amount Rupees 232 be remitted.

25.

EXCISE.

Toddy Licenses realized in 1866-67,	...	Rs. *6,547
Do. do. in 1867-68,	...	„ 3,350
		<u>Decrease Rs...3,197</u>

*. Including Rs. 3,300 being Excise revenue realized from Martaban Sub-division prior to its being transferred to Amherst district, viz :—

Martaban Distillery License 1st July,	...	Rs. 2,500
Phagat Toddy License,	...	„ 200
Martaban Town do.	...	„ 600
		<u>Rs. 3,300</u>

Caused by their being a little more competition at the sales.

The only other item of revenue under this head is Retail Licenses (3 bottles) which realized Rupees 300 in each year.

26. STAMPS ON LAW PAPERS.

The total demand under this head is,	...	Rs. 8,064
In the previous year,	...	4,678

Showing a large Increase of Rs. 4,286

Almost equal to last year's demand. This increase is chiefly due to the introduction of the new Stamp Act, combined with the increased value of Civil suits instituted.

27. LICENSE TAX.

The demand for the year was Rupees 731, this being the first year that the tax came into operation.

28. POSTAGE STAMPS.

The total demand for 1866-67 was,	...	Rupees 644
Do.	1867-68,	707

Increase Rupees .63

The continued and steady decrease under this head throughout the Province, leads to the belief that the natives are losing confidence in safety of letters entrusted to the Post Offices. It no doubt frequently happens that the delivery Peons call but once at an addressee's house, and should he not be at home, destroy the letter. At all events it is commonly said that most important letters are forwarded by private persons, and I have no doubt that every merchant proceeding from Shwé-gyeen to Rangoon is entrusted with a packet of private letters for delivery, the answers thereto being brought back by the same individuals.

Including Postage collections on letters amounting to Rs. 257.

MISCELLANEOUS.

29. The following Statement shows the variations in the last two years :—

YEARS.	Revenue Fees and Fines, &c.	Premium on Bills.	Judicial Fees, &c.	Savings from Pay.	Sale of Government Stores.	Judicial Fines.	Telegraph and Post Office Collections.	Miscellaneous.	Revenue and Judicial Deposits.	TOTAL.
1866-67.	1,331	32 5	510 5	84 3	2,702 8	3,062 5	...	...	...	5,722 10
1867-68.	575	...	571	96	...	4,168	2,119	2,138	3,618	13,

CONCLUSION.

Mr. A. Hough, Assistant Commissioner, Sittoung, and Mr. H. Buckle, Assistant Commissioner, Yoonzaleen, have held their respective appointments since the month of December and August last. They both have performed their revenue duties in a satisfactory manner, and I have no doubt that after they have had a little more experience, they will prove themselves to be good Revenue Officers.

Tsetkay Mounq Ngyaing, from his former experience as Ahkoon-Woon, is well up to his work. He is not however much employed in revenue duties.

Of the Myo-okes, Mounq Shwé-Bwen, of Thayethamain, is by far the most efficient in all branches of his duties, and he is well fitted to take charge of a much larger township. Mounq Wetgalay, of Beeling and Kyeikhto, is hard working and does his best, but I doubt if he will ever greatly distinguish himself. The same may be said of Mounq Taw of Kyouk-kyee. He is however I believe improving, and as he is popular amongst his townships people, it may be said that he conducts his duties satisfactorily. In consequence of the death on my first arrival here of Mr. Thomas Eman, who during the past 14 years had most efficiently carried on the

duties of Head Clerk of the Office, gaining the approbation of every Officer under whom he served, the labor of preparing the Revenue Returns and Reports would have been greatly enhanced; had it not been for the great assistance rendered me by his successor, Mr. Leach, who had served under him in the office for 10 years.

I must also mention that Mr. Carew, Treasury Clerk, Moungh Hpo Hmyin, General Clerk, and the Ahkoön-yoon Moungh Naw, have worked exceedingly hard, and have succeeded in getting all the returns ready a fortnight earlier than usual. I fear that my report may, in comparison with others, be considered meagre and unsatisfactory. I would however claim consideration on the score of my having been in charge of the district during the last 2 months only of the official year, for though I had for many years previously held subordinate appointments in the district, they were not of such a nature to afford me the knowledge requisite to frame a report of this nature.

I have the honor to be,

Sir,

Your most obedient Servant,

C. E. WATSON,

Deputy Commissioner,

Shwé-gyeen District.

No. 234. REVENUE REPORT FOR 1867-68.

Return of Land Leased and Unleased in the Shwé-gyeen District, for the year 1867-68.

No.	Township.	Circle.	Acres of Land unleased.	Acres of Land leased.	Acres of Land remaining unleased.	Rate per Acre.	Rate per 100 baskets of Paddy.
PADDY LAND.							
1	Kyounk-kyee,	Kyounk-kyee,	124 4 6	4 5 4	119 15 2	8...	50...
2	Do,	Gamong Inc,	1,076 9 4	180 5 6	1,796 3 10	8...	...
3	Do,	Kyounk Mhaw,	1,041 4 3	...	1,041 4 3	8...	...
4	Do,	Mang,	2,962 10	261 4	1,861 6	8...	...
5	Do,	Tongkan Aranbaw,	1,667 4 2	...	1,667 4 2	8...	...
6	Do,	Yai Hla,	5,685 13 6	684 11 4	4,924 2 2	12...	...
Total...			12,483 13 9	1,070 10 2	11,413 3 7	...	...
1	Shwé-gyeen,	...	1,542 8	961 8 1	580 15 11	8...	50...
2	Do,	Thayethawaine,	869 19 2	432 10 4	436 15 10	8...	...
3	Do,	Quindala,	897 13 10	279 11 2	616 3 8	8...	...
4	Do,	Nyounglaybin,	5,887 5 1	3,088 14	2,798 7 1	12...	...
Total...			9,195 6 1	4,762 11 7	4,432 10 6	...	...
1	Sittoung,	Sittang,	1,229 11 11	456 7 11	793 4	12...	45...
2	Do,	Shoay Hlai,	2,781 14 9	819 1 5	1,962 13 4	1...	...
3	Do,	Kyonggagoo,	7 3 4	...	7 9 4	8...	...
4	Do,	Inknok,	76 8	...	76 8	8...	...
5	Do,	Layab,	3,063	727 15	2,335 1	12...	...
Total...			7,178 12	2,003 8 4	5,175 3 8	...	...
1	Beeling Kyekhto...	Kyekhto,	411 2 4	272 1	169 1 4	8...	45...
2	Do,	Tykella,	3,752 4 1	1,244 10 3	2,507 9 10	1...	...
3	Do,	Kaukanay,	4,801 6 9	1,365 8 4	3,438 14 5	1...	...
4	Do,	Kinywah,	1,164 10	279	885 10	12...	...
5	Do,	Zokethoke,	4,233 5 8	115 5 1	4,230	7	1...
6	Do,	Beeling,	1,317 8 4	40 12	1,506 12 4	12...	...
7	Do,	Yin Ong,	386 12 6	...	386 12 6	8...	...
Total...			16,292 1 8	3,317 4 8	12,974 13	...	...
Kyounk-kyee,			12,483 13 9	1,070 10 2	11,413 3 7	...	...
Shwé-gyeen,			9,195 6 1	4,762 11 7	4,432 10 6	...	...
Sittoung,			7,178 12	2,003 8 4	5,175 3 8	...	...
Beeling Kyekhto...			16,292 1 8	3,317 4 8	12,974 13	...	...
Grand Total			45,150 1 6	11,154 2 9	33,995 14 9	...	...
GARDEN LAND.							
Beeling,			687 2 2	11 12	675 6 2	...	...
Kinywah,			242 14 2	83 12 6	159 1 8	...	...
Total...			930 4	95 8 6	834 7 10	...	...
Grand Total...			46,080 1 10	11,249 11 6	34,830 6 7	...	...

